



Combining Schedule of Net Position  
As of February 28, 2021  
Unaudited

	WATER	WASTEWATER	DISTRICT TOTAL
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 6,564,191.94	\$ -	\$ 6,564,191.94
Investments	3,054,098.85	1,473,229.69	4,527,328.54
Accounts Receivable, Net	4,945,614.88	272,217.82	5,217,832.70
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	640,761.56	-	640,761.56
Due from Sewer Fund	3,591,999.90	-	3,591,999.90
Due from Other Governments	21,015,568.37	717,136.00	21,732,704.37
Inventory	486,527.47	6,721.16	493,248.63
Prepaid Expenses	319,957.61	49,024.37	368,981.98
Total Current Assets:	40,618,720.58	2,521,706.23	43,140,426.81
<b>Non-Current Assets:</b>			
Restricted Cash and Cash Equivalents	3,335,502.10	4,790,173.44	8,125,675.54
Capital Assets not being Depreciated	11,114,639.30	144,051,015.63	155,165,654.93
Capital Assets, Net	105,272,775.35	18,840,527.86	124,113,303.21
Total Non-Current Assets:	119,722,916.75	167,681,716.93	287,404,633.68
Total Assets:	160,341,637.33	170,203,423.16	330,545,060.49
<b>Deferred Outflow Of Resources</b>			
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:	163,448,150.45	171,150,545.60	334,598,696.05
<b>Current Liabilities:</b>			
Accounts Payable and Accrued Expenses	6,058,249.31	27,441.76	6,085,691.07
Due to Water Fund	-	3,591,999.90	3,591,999.90
Accrued Payroll and Benefits	2,215.47	-	2,215.47
Customer Service Deposits	1,364,399.61	-	1,364,399.61
Construction Advances and Retentions	106,000.00	6,571,776.87	6,677,776.87
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:	10,809,636.71	10,480,368.23	21,290,004.94
<b>Non-Current Liabilities:</b>			
Compensated Absences, less current portion	49,228.33	29,179.44	78,407.77
Net Pension Liability	9,065,574.49	2,739,565.75	11,805,140.24
Long Term Debt, Less Current Portion	38,033,032.09	117,907,199.07	155,940,231.16
Other Liabilities	1,173.64	-	1,173.64
<b>Deferred Inflows Of Resources</b>			
Deferred Inflows - Pensions	563,194.25	182,013.87	745,208.12
Total Non-Current and Deferred Inflows of Resources:	47,712,202.80	120,857,958.13	168,570,160.93
Total Liabilities and Deferred Inflows of Resources:	58,521,839.51	131,338,326.36	189,860,165.87
<b>Equity:</b>			
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	20,178,724.80	9,826,069.91	30,004,794.71
Total Expense	11,848,526.08	8,086,012.54	19,934,538.62
Revenues Over/Under Expenses	8,330,198.72	1,740,057.37	10,070,256.09
Total Equity and Current Surplus (Deficit):	104,926,310.94	39,812,219.24	144,738,530.18
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 163,448,150.45	\$ 171,150,545.60	\$ 334,598,696.05



Revenue and Expense Budget-to-Actual by Category  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 922,036.74	\$ 13,676,154.24	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 3,391,845.76
Meter Charges	757,055.47	6,049,266.28	9,020,000.00	-	-	-	9,020,000.00	2,970,733.72
Penalties	15,295.10	106,182.87	195,000.00	6,906.78	44,783.33	130,000.00	325,000.00	174,033.80
Wastewater System Charges	-	-	-	364,490.17	3,127,151.21	4,656,000.00	4,656,000.00	1,528,848.79
Wastewater Treatment Charges	-	-	-	634,192.57	5,740,057.52	8,586,000.00	8,586,000.00	2,845,942.48
Other Operating Revenue	110,346.09	285,202.14	56,000.00	124,749.00	183,495.68	65,000.00	121,000.00	(347,697.82)
Non Operating Revenue	3,157.48	61,919.27	259,000.00	-	730,582.17	30,000.00	289,000.00	(503,501.44)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	1,807,890.88	20,178,724.80	26,598,000.00	1,130,338.52	9,826,069.91	13,467,000.00	40,065,000.00	10,060,205.29
Expense by Category								
Labor	388,831.74	3,049,228.62	5,334,400.00	110,378.38	869,741.65	1,542,600.00	6,877,000.00	2,958,029.73
Benefits	137,803.72	2,034,687.54	2,893,400.00	37,980.13	560,567.15	750,600.00	3,644,000.00	1,048,745.31
Contract Services	252,400.30	2,007,343.11	4,093,950.00	683,390.96	6,231,442.20	9,508,050.00	13,602,000.00	5,163,214.69
Professional Development	11,696.14	98,227.80	300,650.00	1,430.85	32,826.19	107,350.00	408,000.00	276,946.01
Overtime	25,903.27	260,226.47	357,100.00	2,177.94	11,233.37	27,900.00	385,000.00	113,540.16
Materials and Supplies	62,222.89	706,355.98	1,189,200.00	5,247.58	49,313.77	115,800.00	1,305,000.00	549,330.25
Utilities	183,571.58	1,941,848.98	2,570,900.00	4,986.78	77,493.35	193,100.00	2,764,000.00	744,657.67
Temporary Labor	-	-	-	-	-	-	-	-
Other	7,887.26	344,268.59	672,600.00	3,351.14	146,974.23	72,400.00	745,000.00	253,757.18
Standby	2,504.10	22,143.60	33,000.00	116.00	4,058.13	2,000.00	35,000.00	8,798.27
Water Supply	14,857.50	661,757.61	826,000.00	-	-	-	826,000.00	164,242.39
Debt Service	31,747.75	722,437.78	4,066,000.00	-	102,362.50	313,000.00	4,379,000.00	3,554,199.72
Capital Improvement	(87,886.28)	693,035.11	3,070,000.00	(5,511,308.04)	(15,583,998.31)	395,000.00	3,465,000.00	18,355,963.20
Capital Outlay	93,569.97	426,713.06	1,195,000.00	15,600.00	204,844.00	435,000.00	1,630,000.00	998,442.94
Accounting Income Add back	(5,683.69)	(1,119,748.17)	-	5,495,708.04	15,379,154.31	-	-	(14,259,406.14)
Expense Total:	1,119,426.25	11,848,526.08	26,602,200.00	849,059.76	8,086,012.54	13,462,800.00	40,065,000.00	19,930,461.38
Total Surplus (Deficit):	\$ 688,464.63	\$ 8,330,198.72	\$ -	\$ 281,278.76	\$ 1,740,057.37	\$ -	\$ -	\$ -



Revenue and Expense Budget-to-Actual by Program  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 922,036.74	\$ 13,676,154.24	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 3,391,845.76
Meter Charges	757,055.47	6,049,266.28	9,020,000.00	-	-	-	9,020,000.00	2,970,733.72
Penalties	15,295.10	106,182.87	195,000.00	6,906.78	44,783.33	130,000.00	325,000.00	174,033.80
Wastewater System Charges	-	-	-	364,490.17	3,127,151.21	4,656,000.00	4,656,000.00	1,528,848.79
Wastewater Treatment Charges	-	-	-	634,192.57	5,740,057.52	8,586,000.00	8,586,000.00	2,845,942.48
Other Operating Revenue	110,346.09	285,202.14	56,000.00	124,749.00	183,495.68	65,000.00	121,000.00	(347,697.82)
Non Operating Revenue	3,157.48	61,919.27	259,000.00	-	730,582.17	30,000.00	289,000.00	(503,501.44)
Revenue Total:	1,807,890.88	20,178,724.80	26,598,000.00	1,130,338.52	9,826,069.91	13,467,000.00	40,065,000.00	10,060,205.29
1000 - Board of Directors	9,156.71	72,436.33	179,900.00	3,922.39	31,020.16	77,100.00	257,000.00	153,543.51
2000 - General Administration	60,999.88	533,516.81	912,600.00	22,475.95	212,545.30	389,400.00	1,302,000.00	555,937.89
2100 - Human Resources	36,913.40	589,958.26	1,079,500.00	14,472.66	244,987.93	245,500.00	1,325,000.00	490,053.81
2200 - Public Affairs	44,669.61	397,518.65	1,162,400.00	27,362.29	262,109.81	426,600.00	1,589,000.00	929,371.54
2300 - Conservation	24,460.04	175,025.30	624,000.00	-	-	-	624,000.00	448,974.70
3000 - Finance	56,970.80	555,213.59	890,700.00	24,380.05	237,752.84	381,300.00	1,272,000.00	479,033.57
3200 - Information Technology	46,581.39	313,169.30	711,100.00	23,511.30	162,306.34	261,900.00	973,000.00	497,524.36
3300 - Customer Service	45,854.65	545,900.75	1,112,100.00	23,421.43	255,673.58	394,900.00	1,507,000.00	705,425.67
3400 - Meter Service	19,189.26	172,252.02	290,000.00	-	(9.97)	-	290,000.00	117,757.95
4000 - Engineering	42,917.48	513,640.14	1,080,800.00	18,096.40	211,795.22	463,200.00	1,544,000.00	818,564.64
5000 - Water Production	255,296.27	3,494,573.00	4,493,000.00	-	-	-	4,493,000.00	998,427.00
5100 - Water Treatment	48,802.32	589,492.06	905,000.00	-	-	-	905,000.00	315,507.94
5200 - Water Quality	23,616.32	276,593.26	480,000.00	-	-	-	480,000.00	203,406.74
6000 - Field Maintenance Administration	22,397.62	328,215.22	390,600.00	2,416.40	29,559.80	43,400.00	434,000.00	76,224.98
6100 - Water Maintenance	233,358.06	1,611,748.12	2,635,000.00	-	-	-	2,485,000.00	873,251.88
6200 - Wastewater Maintenance	-	-	-	671,125.25	6,168,965.18	9,389,000.00	9,389,000.00	3,220,034.82
7000 - Facilities Maintenance	78,732.45	616,389.20	824,500.00	14,589.46	125,741.10	197,500.00	1,022,000.00	279,869.70
7100 - Fleet Maintenance	37,762.24	340,446.29	500,000.00	3,286.18	41,202.75	50,000.00	500,000.00	118,350.96
8000 - Capital	31,747.75	722,437.78	8,331,000.00	-	102,362.50	1,143,000.00	9,474,000.00	22,908,605.86
Total Surplus (Deficit):	\$ 688,464.63	\$ 8,330,198.72	\$ -	\$ 281,278.76	\$ 1,740,057.37	\$ -	\$ -	\$ -



Program Expense Detail Budget-to-Actual  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 922,036.74	\$ 13,676,154.24	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 3,391,845.76
Meter Charges	757,055.47	6,049,266.28	9,020,000.00	-	-	-	9,020,000.00	2,970,733.72
Penalties	15,295.10	106,182.87	195,000.00	6,906.78	44,783.33	130,000.00	325,000.00	174,033.80
Wastewater System Charges	-	-	-	364,490.17	3,127,151.21	4,656,000.00	4,656,000.00	1,528,848.79
Wastewater Treatment Charges	-	-	-	634,192.57	5,740,057.52	8,586,000.00	8,586,000.00	2,845,942.48
Other Operating Revenue	110,346.09	285,202.14	56,000.00	124,749.00	183,495.68	65,000.00	121,000.00	(347,697.82)
Non Operating Revenue	3,157.48	61,919.27	259,000.00	-	730,582.17	30,000.00	289,000.00	(503,501.44)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	1,807,890.88	20,178,724.80	26,598,000.00	1,130,338.52	9,826,069.91	13,467,000.00	40,065,000.00	10,060,205.29
Program: 1000 - Board of Directors								
Labor	\$ 5,267.50	\$ 36,137.50	\$ 73,500.00	\$ 2,257.50	\$ 15,487.50	\$ 31,500.00	\$ 105,000.00	\$ 53,375.00
Benefits	3,874.21	35,231.90	56,000.00	1,660.39	15,099.41	24,000.00	80,000.00	29,668.69
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	15.00	929.97	28,000.00	4.50	374.55	12,000.00	40,000.00	38,695.48
Program: 1000 - Board of Directors Total:	9,156.71	72,436.33	179,900.00	3,922.39	31,020.16	77,100.00	257,000.00	153,543.51
Program: 2000 - General Administration								
Labor	26,824.26	214,473.12	367,500.00	11,496.14	91,612.03	157,500.00	525,000.00	218,914.85
Overtime	102.01	722.26	2,100.00	43.72	309.57	900.00	3,000.00	1,968.17
Benefits	11,045.45	170,599.22	232,400.00	2,950.00	59,197.32	99,600.00	332,000.00	102,203.46
Materials and Supplies	75.24	775.10	3,500.00	32.26	332.18	1,500.00	5,000.00	3,892.72
Contract Services	18,039.00	88,593.00	215,600.00	7,731.00	37,968.43	92,400.00	308,000.00	181,438.57
Utilities	153.10	1,096.92	2,100.00	65.62	470.12	900.00	3,000.00	1,432.96
Professional Development	4,760.82	57,257.19	89,400.00	157.21	22,655.65	36,600.00	126,000.00	46,087.16
Program: 2000 - General Administration Total:	60,999.88	533,516.81	912,600.00	22,475.95	212,545.30	389,400.00	1,302,000.00	555,937.89
Program: 2100 - Human Resources								
Labor	13,597.38	105,017.82	170,100.00	5,827.42	44,994.96	72,900.00	243,000.00	92,987.22
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	65.91	289.30	2,100.00	28.25	123.98	900.00	3,000.00	2,586.72
Benefits	4,418.32	76,097.35	105,700.00	1,893.50	32,612.59	45,300.00	151,000.00	42,290.06
Materials and Supplies	385.44	3,670.64	7,000.00	135.77	467.93	3,000.00	10,000.00	5,861.43
Contract Services	8,875.02	49,598.66	104,700.00	2,485.72	14,523.70	36,300.00	141,000.00	76,877.64
Utilities	47.80	476.29	700.00	20.49	204.14	300.00	1,000.00	319.57
Professional Development	1,704.18	11,868.28	33,600.00	730.37	5,086.40	14,400.00	48,000.00	31,045.32
Other	7,819.35	342,939.92	655,600.00	3,351.14	146,974.23	72,400.00	728,000.00	238,085.85
Program: 2100 - Human Resources Total:	36,913.40	589,958.26	1,079,500.00	14,472.66	244,987.93	245,500.00	1,325,000.00	490,053.81



Program Expense Detail Budget-to-Actual  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	27,649.30	198,832.61	372,500.00	11,173.90	81,873.51	159,500.00	532,000.00	251,293.88
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	87.89	4,531.99	11,900.00	37.66	1,942.26	5,100.00	17,000.00	10,525.75
Benefits	7,259.53	90,074.78	188,300.00	2,972.26	56,745.29	80,700.00	269,000.00	122,179.93
Materials and Supplies	2,734.35	10,216.05	81,200.00	1,386.88	9,473.20	34,800.00	116,000.00	96,310.75
Contract Services	6,442.24	90,248.73	442,700.00	11,303.38	108,539.28	118,300.00	561,000.00	362,211.99
Utilities	119.76	1,211.48	38,500.00	326.84	2,506.40	16,500.00	55,000.00	51,282.12
Professional Development	376.54	2,403.01	27,300.00	161.37	1,029.87	11,700.00	39,000.00	35,567.12
Program: 2200 - Public Affairs Total:	44,669.61	397,518.65	1,162,400.00	27,362.29	262,109.81	426,600.00	1,589,000.00	929,371.54
Program: 2300 - Conservation								
Labor	10,160.00	64,500.16	107,000.00	-	-	-	107,000.00	42,499.84
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	3,010.21	23,156.65	36,000.00	-	-	-	36,000.00	12,843.35
Materials and Supplies	2,062.34	49,655.26	167,000.00	-	-	-	167,000.00	117,344.74
Contract Services	6,065.90	33,889.00	258,000.00	-	-	-	258,000.00	224,111.00
Utilities	102.59	765.23	39,000.00	-	-	-	39,000.00	38,234.77
Professional Development	3,059.00	3,059.00	10,000.00	-	-	-	10,000.00	6,941.00
Program: 2300 - Conservation Total:	24,460.04	175,025.30	624,000.00	-	-	-	624,000.00	448,974.70
Program: 3000 - Finance								
Labor	39,818.50	310,816.04	501,200.00	17,034.14	133,010.06	214,800.00	716,000.00	272,173.90
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	388.31	3,187.15	9,100.00	166.42	1,365.90	3,900.00	13,000.00	8,446.95
Benefits	12,849.40	202,422.55	269,500.00	5,501.83	86,697.67	115,500.00	385,000.00	95,879.78
Materials and Supplies	444.62	2,932.02	7,700.00	190.54	1,256.59	3,300.00	11,000.00	6,811.39
Contract Services	2,758.00	31,873.73	77,000.00	1,182.00	13,716.00	33,000.00	110,000.00	64,410.27
Utilities	179.97	1,553.91	2,800.00	77.12	665.97	1,200.00	4,000.00	1,780.12
Professional Development	532.00	2,428.19	22,400.00	228.00	1,040.65	9,600.00	32,000.00	28,531.16
Other	-	-	1,000.00	-	-	-	1,000.00	1,000.00
Program: 3000 - Finance Total:	56,970.80	555,213.59	890,700.00	24,380.05	237,752.84	381,300.00	1,272,000.00	479,033.57
Program: 3200 - Information Technology								
Labor	14,676.96	118,383.89	236,600.00	8,927.84	71,766.71	101,400.00	338,000.00	147,849.40
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	4,052.11	46,552.74	84,000.00	2,646.74	27,011.32	36,000.00	120,000.00	46,435.94
Materials and Supplies	2,740.05	24,429.18	30,100.00	1,174.31	10,469.65	12,900.00	43,000.00	8,101.17
Contract Services	24,459.37	118,155.53	345,000.00	10,482.60	50,638.11	105,000.00	450,000.00	281,206.36
Utilities	486.30	4,099.56	4,200.00	208.41	1,756.95	1,800.00	6,000.00	143.49
Professional Development	166.60	1,548.40	11,200.00	71.40	663.60	4,800.00	16,000.00	13,788.00
Program: 3200 - Information Technology Total:	46,581.39	313,169.30	711,100.00	23,511.30	162,306.34	261,900.00	973,000.00	497,524.36



Program Expense Detail Budget-to-Actual  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 3300 - Customer Service								
Labor	17,579.23	140,439.54	236,500.00	10,110.40	77,487.18	178,500.00	415,000.00	197,073.28
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	258.80	818.59	4,900.00	110.91	356.88	2,100.00	7,000.00	5,824.53
Benefits	7,831.79	132,866.73	194,300.00	4,578.61	64,369.55	47,700.00	242,000.00	44,763.72
Materials and Supplies	2,154.31	5,454.65	6,300.00	923.28	2,337.72	2,700.00	9,000.00	1,207.63
Contract Services	17,185.01	217,865.47	525,800.00	7,364.98	90,924.91	113,200.00	639,000.00	330,209.62
Utilities	777.60	47,127.10	115,100.00	333.25	20,197.34	45,900.00	161,000.00	93,675.56
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	67.91	1,328.67	16,000.00	-	-	-	16,000.00	14,671.33
Program: 3300 - Customer Service Total:	45,854.65	545,900.75	1,112,100.00	23,421.43	255,673.58	394,900.00	1,507,000.00	705,425.67
Program: 3400 - Meter Service								
Labor	14,001.19	114,071.03	197,000.00	-	(22.10)	-	197,000.00	82,951.07
Overtime	-	510.69	6,000.00	-	-	-	6,000.00	5,489.31
Benefits	4,964.17	54,318.16	72,000.00	-	12.13	-	72,000.00	17,669.71
Materials and Supplies	-	712.53	5,000.00	-	-	-	5,000.00	4,287.47
Contract Services	119.28	1,446.63	8,000.00	-	-	-	8,000.00	6,553.37
Utilities	104.62	1,192.98	2,000.00	-	-	-	2,000.00	807.02
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	19,189.26	172,252.02	290,000.00	-	(9.97)	-	290,000.00	117,757.95
Program: 4000 - Engineering								
Labor	32,747.12	274,586.69	514,500.00	14,034.48	117,667.28	220,500.00	735,000.00	342,746.03
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	8,589.08	166,832.73	184,100.00	3,680.98	71,363.90	78,900.00	263,000.00	24,803.37
Materials and Supplies	-	1,071.25	16,100.00	-	415.54	6,900.00	23,000.00	21,513.21
Contract Services	546.00	23,517.85	202,300.00	234.00	7,179.95	86,700.00	289,000.00	258,302.20
Utilities	853.28	46,852.17	137,200.00	68.94	14,834.50	58,800.00	196,000.00	134,313.33
Professional Development	182.00	779.45	24,500.00	78.00	334.05	10,500.00	35,000.00	33,886.50
Program: 4000 - Engineering Total:	42,917.48	513,640.14	1,080,800.00	18,096.40	211,795.22	463,200.00	1,544,000.00	818,564.64
Program: 5000 - Water Production								
Labor	52,950.34	411,492.78	723,000.00	-	-	-	723,000.00	311,507.22
Overtime	3,310.37	29,529.61	22,000.00	-	-	-	22,000.00	(7,529.61)
Standby	1,080.00	9,442.68	15,000.00	-	-	-	15,000.00	5,557.32
Benefits	16,621.43	313,669.83	452,000.00	-	-	-	452,000.00	138,330.17
Water Supply	14,857.50	661,757.61	826,000.00	-	-	-	826,000.00	164,242.39
Materials and Supplies	5,034.05	145,530.95	300,000.00	-	-	-	300,000.00	154,469.05
Contract Services	12,247.41	382,590.05	381,000.00	-	-	-	381,000.00	(1,590.05)
Utilities	148,295.17	1,536,354.71	1,764,000.00	-	-	-	1,764,000.00	227,645.29
Professional Development	900.00	4,204.78	10,000.00	-	-	-	10,000.00	5,795.22
Program: 5000 - Water Production Total:	255,296.27	3,494,573.00	4,493,000.00	-	-	-	4,493,000.00	998,427.00



Program Expense Detail Budget-to-Actual  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 5100 - Water Treatment								
Labor	18,068.80	143,868.41	252,000.00	-	-	-	252,000.00	108,131.59
Overtime	4,230.95	27,427.09	39,000.00	-	-	-	39,000.00	11,572.91
Benefits	7,390.03	109,863.25	150,000.00	-	-	-	150,000.00	40,136.75
Materials and Supplies	-	133,660.28	165,000.00	-	-	-	165,000.00	31,339.72
Contract Services	9,621.04	90,299.81	149,000.00	-	-	-	149,000.00	58,700.19
Utilities	9,491.50	84,373.22	150,000.00	-	-	-	150,000.00	65,626.78
Program: 5100 - Water Treatment Total:	48,802.32	589,492.06	905,000.00	-	-	-	905,000.00	315,507.94
Program: 5200 - Water Quality								
Labor	13,852.80	110,437.90	184,000.00	-	-	-	184,000.00	73,562.10
Overtime	26.41	1,105.90	13,000.00	-	-	-	13,000.00	11,894.10
Benefits	3,920.53	106,063.72	90,000.00	-	-	-	90,000.00	(16,063.72)
Materials and Supplies	303.46	9,104.15	18,000.00	-	-	-	18,000.00	8,895.85
Contract Services	5,513.12	49,441.59	167,000.00	-	-	-	167,000.00	117,558.41
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:	23,616.32	276,593.26	480,000.00	-	-	-	480,000.00	203,406.74
Program: 6000 - Field Maintenance Administration								
Labor	13,166.34	105,019.27	180,000.00	1,450.70	11,559.06	20,000.00	200,000.00	83,421.67
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,424.10	12,700.92	18,000.00	116.00	4,058.13	2,000.00	20,000.00	3,240.95
Benefits	5,123.18	167,835.74	129,600.00	551.48	10,089.67	14,400.00	144,000.00	(33,925.41)
Materials and Supplies	-	9,446.36	2,700.00	-	-	300.00	3,000.00	(6,446.36)
Contract Services	114.52	1,226.53	900.00	12.72	136.31	100.00	1,000.00	(362.84)
Utilities	2,569.48	18,676.87	36,900.00	285.50	2,075.21	4,100.00	41,000.00	20,247.92
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:	22,397.62	328,215.22	390,600.00	2,416.40	29,559.80	43,400.00	434,000.00	76,224.98
Program: 6100 - Water Maintenance								
Labor	73,220.02	579,407.19	1,012,000.00	-	-	-	1,012,000.00	432,592.81
Overtime	16,793.29	187,893.72	219,000.00	-	-	-	219,000.00	31,106.28
Benefits	31,032.93	253,452.82	516,000.00	-	-	-	516,000.00	262,547.18
Materials and Supplies	39,847.09	224,596.67	301,000.00	-	-	-	301,000.00	76,403.33
Contract Services	72,464.73	351,277.72	587,000.00	-	-	-	587,000.00	235,722.28
Utilities	-	15,120.00	-	-	-	-	-	(15,120.00)
Program: 6100 - Water Maintenance Total:	233,358.06	1,611,748.12	2,635,000.00	-	-	-	2,635,000.00	1,023,251.88
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	24,281.60	194,094.89	335,000.00	335,000.00	140,905.11
Overtime	-	-	-	1,584.15	6,023.86	9,000.00	9,000.00	2,976.14
Benefits	-	-	-	9,981.86	114,719.65	176,000.00	176,000.00	61,280.35
Materials and Supplies	-	-	-	298.75	7,256.98	36,000.00	36,000.00	28,743.02
Wastewater Treatment	-	-	-	634,192.57	5,740,057.52	7,610,000.00	7,610,000.00	1,869,942.48
Contract Services	-	-	-	786.32	106,812.28	1,223,000.00	1,223,000.00	1,116,187.72
Program: 6200 - Wastewater Maintenance Total:	-	-	-	671,125.25	6,168,965.18	9,389,000.00	9,389,000.00	3,220,034.82



Program Expense Detail Budget-to-Actual  
 Month Ended February 28, 2021  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 7000 - Facilities Maintenance								
Labor	9,403.25	75,067.51	126,000.00	3,134.39	25,024.16	42,000.00	168,000.00	67,908.33
Overtime	705.24	3,307.43	16,500.00	235.08	1,102.47	5,500.00	22,000.00	17,590.10
Benefits	4,027.01	50,734.47	76,500.00	1,342.15	18,677.53	25,500.00	102,000.00	32,588.00
Materials and Supplies	2,019.25	21,906.20	45,500.00	614.37	6,021.78	10,500.00	56,000.00	28,072.02
Contract Services	49,436.90	347,613.14	396,250.00	6,468.37	47,375.56	62,750.00	459,000.00	64,011.30
Utilities	13,140.80	117,760.45	163,000.00	2,795.10	27,539.60	51,000.00	214,000.00	68,699.95
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	78,732.45	616,389.20	824,500.00	14,589.46	125,741.10	197,500.00	1,022,000.00	279,869.70
Program: 7100 - Fleet Maintenance								
Labor	5,848.75	46,677.16	81,000.00	649.87	5,186.41	9,000.00	90,000.00	38,136.43
Overtime	-	1,192.04	2,700.00	-	132.43	300.00	3,000.00	1,675.53
Benefits	1,728.43	34,625.60	54,900.00	192.08	3,847.14	6,100.00	61,000.00	22,527.26
Materials and Supplies	4,422.69	63,057.73	32,400.00	491.42	11,223.50	3,600.00	36,000.00	(38,281.23)
Contract Services	18,512.76	129,705.67	212,000.00	1,147.30	13,570.15	18,000.00	230,000.00	86,724.18
Utilities	7,249.61	65,188.09	113,400.00	805.51	7,243.12	12,600.00	126,000.00	53,568.79
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	37,762.24	340,446.29	500,000.00	3,286.18	41,202.75	50,000.00	550,000.00	168,350.96
Program: 8000 - Capital								
Debt Service	31,747.75	722,437.78	4,066,000.00	-	102,362.50	313,000.00	4,379,000.00	3,554,199.72
Capital Improvement	(87,886.28)	693,035.11	3,070,000.00	(5,511,308.04)	(15,583,998.31)	395,000.00	3,465,000.00	18,355,963.20
Capital Outlay	93,569.97	426,713.06	1,195,000.00	15,600.00	204,844.00	435,000.00	1,630,000.00	998,442.94
Accounting Income Add back	(5,683.69)	(1,119,748.17)	-	5,495,708.04	15,379,154.31	-	-	(14,259,406.14)
Program: 8000 - Capital Total:	31,747.75	722,437.78	8,331,000.00	-	102,362.50	1,143,000.00	9,474,000.00	8,649,199.72
Total Surplus (Deficit):	\$ 688,464.63	\$ 8,330,198.72	\$ -	\$ 281,278.76	\$ 1,740,057.37	\$ -	\$ -	\$ -