



**Combining Schedule of Net Position
As of Quarter Ending September 30, 2020
Unaudited**

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 19,315,930.60	\$ -	\$ 19,315,930.60
Investments	3,658,968.00	2,024,125.00	5,683,093.00
Accounts Receivable, Net	5,107,726.71	272,217.82	5,379,944.53
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	420,687.08	3,826,055.78	4,246,742.86
Due from Sewer Fund	-	-	-
Due from Other Governments	58,144.57	2,682,831.30	2,740,975.87
Inventory	427,785.36	6,721.16	434,506.52
Prepaid Expenses	195,788.53	46,587.31	242,375.84
Total Current Assets:	29,185,030.85	8,861,915.56	38,046,946.41
Non-Current Assets:			
Restricted Cash and Cash Equivalents	3,584,982.35	5,642,247.48	9,227,229.83
Capital Assets not being Depreciated	10,072,175.58	96,564,443.41	106,636,618.99
Capital Assets, Net	104,921,568.97	18,770,558.02	123,692,126.99
Total Non-Current Assets:	118,578,726.90	120,977,248.91	239,555,975.81
Total Assets:	147,763,757.75	129,839,164.47	277,602,922.22
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:	150,870,270.87	130,786,286.91	281,656,557.78
Current Liabilities:			
Accounts Payable and Accrued Expenses	241,049.61	6,355,815.21	6,596,864.82
Due to Water Fund	-	-	-
Accrued Payroll and Benefits	-	-	-
Customer Service Deposits	1,523,335.89	-	1,523,335.89
Construction Advances and Retentions	106,000.00	4,592,987.75	4,698,987.75
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	954,952.71	7,499.15	962,451.86
Total Current Liabilities:	3,609,157.82	11,127,952.66	14,737,110.48
Non-Current Liabilities:			
Compensated Absences, less current portion	279,614.85	79,236.99	358,851.84
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	77,106,820.83	115,569,852.92
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:	48,372,589.32	80,107,637.44	128,480,226.76
Total Liabilities and Deferred Inflows of Resources:	51,981,747.14	91,235,590.10	143,217,337.24
Equity:			
Equity	96,596,133.72	38,072,157.37	134,668,291.09
Total Total Beginning Equity:	96,596,133.72	38,072,157.37	134,668,291.09
Total Revenue	8,593,505.41	3,476,007.43	12,069,512.84
Total Expense	6,301,115.40	1,997,467.99	8,298,583.39
Revenues Over/Under Expenses	2,292,390.01	1,478,539.44	3,770,929.45
Total Equity and Current Surplus (Deficit):	98,888,523.73	39,550,696.81	138,439,220.54
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 150,870,270.87	\$ 130,786,286.91	\$ 281,656,557.78



Revenue and Expense Budget-to-Actual by Category
Quarter Ending September 30, 2020
Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,029,634.95	\$ 6,207,690.88	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 10,860,309.12
Meter Charges	755,826.89	2,266,002.92	9,020,000.00	-	-	-	9,020,000.00	6,753,997.08
Penalties	12,585.33	34,686.54	195,000.00	5,520.94	15,394.46	130,000.00	325,000.00	274,919.00
Wastewater System Charges	-	-	-	401,308.28	1,202,980.78	4,656,000.00	4,656,000.00	3,453,019.22
Wastewater Treatment Charges	-	-	-	745,323.24	2,237,914.47	8,586,000.00	8,586,000.00	6,348,085.53
Other Operating Revenue	10,095.18	73,046.74	56,000.00	3,300.00	19,717.72	65,000.00	121,000.00	28,235.54
Non Operating Revenue	2,543.01	12,078.33	259,000.00	-	-	30,000.00	289,000.00	276,921.67
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	(582.00)	-	-	(223.15)	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,810,685.36	8,593,505.41	26,598,000.00	1,155,452.46	3,476,007.43	13,467,000.00	40,065,000.00	27,995,487.16
Expense by Category								
Labor	369,991.91	956,428.21	5,334,400.00	104,735.11	267,904.05	1,542,600.00	6,877,000.00	5,652,667.74
Benefits	133,624.94	1,314,865.02	2,893,400.00	34,979.61	365,633.47	750,600.00	3,644,000.00	1,963,501.51
Contract Services	407,733.61	869,927.50	4,093,950.00	76,940.88	974,366.88	9,508,050.00	13,602,000.00	11,557,705.62
Professional Development	12,878.25	32,356.57	300,650.00	5,388.36	13,485.21	107,350.00	408,000.00	362,158.22
Overtime	28,147.80	77,941.01	357,100.00	370.33	2,138.05	27,900.00	385,000.00	304,920.94
Materials and Supplies	164,468.07	332,220.14	1,189,200.00	8,113.47	13,204.27	115,800.00	1,305,000.00	959,575.59
Utilities	311,792.27	851,711.88	2,570,900.00	9,571.19	25,242.12	193,100.00	2,764,000.00	1,887,046.00
Temporary Labor	-	-	-	-	-	-	-	-
Other	7,350.03	302,276.72	672,600.00	3,150.01	129,244.36	72,400.00	745,000.00	313,478.92
Standby	2,555.34	6,608.43	33,000.00	732.82	1,524.58	2,000.00	35,000.00	26,866.99
Water Supply	3,014.00	195,963.29	826,000.00	-	-	-	826,000.00	630,036.71
Debt Service	1,360,816.63	1,360,816.63	4,066,000.00	204,725.00	204,725.00	313,000.00	4,379,000.00	2,813,458.37
Capital Improvement	(96,158.93)	(97,530.00)	3,070,000.00	(16,099,670.55)	(22,780,209.55)	395,000.00	3,465,000.00	26,342,739.55
Capital Outlay	33,920.49	168,069.40	1,195,000.00	101,336.93	134,874.16	435,000.00	1,630,000.00	1,327,056.44
Accounting Income Add back	62,238.44	(70,539.40)	-	15,998,333.62	22,645,335.39	-	-	(22,574,795.99)
Expense Total:	2,802,372.85	6,301,115.40	26,602,200.00	448,706.78	1,997,467.99	13,462,800.00	40,065,000.00	31,566,416.61
Total Surplus (Deficit):	\$ 8,312.51	\$ 2,292,390.01	\$ -	\$ 706,745.68	\$ 1,478,539.44	\$ -	\$ -	\$ -



Revenue and Expense Budget-to-Actual by Program
Quarter Ending September 30, 2020
Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,029,634.95	\$ 6,207,690.88	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 10,860,309.12
Meter Charges	755,826.89	2,266,002.92	9,020,000.00	-	-	-	9,020,000.00	6,753,997.08
Penalties	12,585.33	34,686.54	195,000.00	5,520.94	15,394.46	130,000.00	325,000.00	274,919.00
Wastewater System Charges	-	-	-	401,308.28	1,202,980.78	4,656,000.00	4,656,000.00	3,453,019.22
Wastewater Treatment Charges	-	-	-	745,323.24	2,237,914.47	8,586,000.00	8,586,000.00	6,348,085.53
Other Operating Revenue	10,095.18	73,046.74	56,000.00	3,300.00	19,717.72	65,000.00	121,000.00	28,235.54
Non Operating Revenue	2,543.01	12,078.33	259,000.00	-	-	30,000.00	289,000.00	276,921.67
Revenue Total:	2,810,685.36	8,593,505.41	26,598,000.00	1,155,452.46	3,476,007.43	13,467,000.00	40,065,000.00	27,995,487.16
1000 - Board of Directors	8,887.18	31,132.09	179,900.00	3,583.71	13,327.96	77,100.00	257,000.00	212,539.95
2000 - General Administration	58,191.73	220,394.38	912,600.00	23,166.16	89,532.32	389,400.00	1,302,000.00	992,073.30
2100 - Human Resources	33,512.05	404,783.60	1,079,500.00	13,637.38	172,733.61	245,500.00	1,325,000.00	747,482.79
2200 - Public Affairs	49,083.81	167,176.67	1,162,400.00	24,695.05	136,360.19	426,600.00	1,589,000.00	1,285,463.14
2300 - Conservation	29,212.51	45,366.53	624,000.00	-	-	-	624,000.00	578,633.47
3000 - Finance	49,903.65	243,313.39	890,700.00	21,367.92	104,210.78	381,300.00	1,272,000.00	924,475.83
3200 - Information Technology	65,104.68	131,603.35	711,100.00	31,330.67	65,116.39	261,900.00	973,000.00	776,280.26
3300 - Customer Service	73,331.59	246,578.65	1,112,100.00	33,105.76	109,647.13	394,900.00	1,507,000.00	1,150,774.22
3400 - Meter Service	17,831.62	68,075.10	290,000.00	-	(9.97)	-	290,000.00	221,934.87
4000 - Engineering	58,438.41	226,646.24	1,080,800.00	20,606.91	88,015.57	463,200.00	1,544,000.00	1,229,338.19
5000 - Water Production	528,169.24	1,626,511.50	4,493,000.00	-	-	-	4,493,000.00	2,866,488.50
5100 - Water Treatment	72,927.51	249,865.36	905,000.00	-	-	-	905,000.00	655,134.64
5200 - Water Quality	26,499.89	135,028.53	480,000.00	-	-	-	480,000.00	344,971.47
6000 - Field Maintenance Administration	21,123.54	192,318.17	390,600.00	3,076.50	12,568.95	43,400.00	434,000.00	229,112.88
6100 - Water Maintenance	200,550.43	551,325.64	2,635,000.00	-	-	-	2,485,000.00	1,933,674.36
6200 - Wastewater Maintenance	-	-	-	44,353.73	930,005.58	9,389,000.00	9,389,000.00	8,458,994.42
7000 - Facilities Maintenance	95,090.13	242,993.12	824,500.00	18,242.00	55,119.79	197,500.00	1,022,000.00	723,887.09
7100 - Fleet Maintenance	54,280.25	157,186.45	500,000.00	6,815.99	16,114.69	50,000.00	500,000.00	326,698.86
8000 - Capital	1,360,816.63	1,360,816.63	8,331,000.00	204,725.00	204,725.00	1,143,000.00	9,474,000.00	30,483,254.36
Total Surplus (Deficit):	\$ 7,730.51	\$ 2,292,390.01	\$ -	\$ 706,745.68	\$ 1,478,539.44	\$ -	\$ -	\$ -



**Program Expense Detail Budget-to-Actual
Quarter Ending September 30, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,029,634.95	\$ 6,207,690.88	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 10,860,309.12
Meter Charges	755,826.89	2,266,002.92	9,020,000.00	-	-	-	9,020,000.00	6,753,997.08
Penalties	12,585.33	34,686.54	195,000.00	5,520.94	15,394.46	130,000.00	325,000.00	274,919.00
Wastewater System Charges	-	-	-	401,308.28	1,202,980.78	4,656,000.00	4,656,000.00	3,453,019.22
Wastewater Treatment Charges	-	-	-	745,323.24	2,237,914.47	8,586,000.00	8,586,000.00	6,348,085.53
Other Operating Revenue	10,095.18	73,046.74	56,000.00	3,300.00	19,717.72	65,000.00	121,000.00	28,235.54
Non Operating Revenue	2,543.01	12,078.33	259,000.00	-	-	30,000.00	289,000.00	276,921.67
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	(582.00)	-	-	(223.15)	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,810,685.36	8,593,505.41	26,598,000.00	1,155,452.46	3,476,007.43	13,467,000.00	40,065,000.00	27,995,487.16
Program: 1000 - Board of Directors								
Labor	\$ 4,777.50	\$ 14,332.50	\$ 73,500.00	\$ 2,047.50	\$ 6,142.50	\$ 31,500.00	\$ 105,000.00	\$ 84,525.00
Benefits	3,438.72	16,607.41	56,000.00	1,500.01	7,117.46	24,000.00	80,000.00	56,275.13
Materials and Supplies	31.96	31.96	700.00	13.70	13.70	300.00	1,000.00	954.34
Contract Services	-	-	21,700.00	-	-	9,300.00	31,000.00	31,000.00
Professional Development	57.00	160.22	28,000.00	22.50	54.30	12,000.00	40,000.00	39,785.48
Program: 1000 - Board of Directors Total:	8,305.18	31,132.09	179,900.00	3,583.71	13,327.96	77,100.00	257,000.00	212,539.95
Program: 2000 - General Administration								
Labor	25,812.36	67,270.97	367,500.00	11,062.45	28,525.38	157,500.00	525,000.00	429,203.65
Overtime	126.30	202.47	2,100.00	54.13	86.78	900.00	3,000.00	2,710.75
Benefits	10,575.79	108,722.45	232,400.00	2,759.32	41,977.96	99,600.00	332,000.00	181,299.59
Materials and Supplies	125.64	290.21	3,500.00	53.85	124.37	1,500.00	5,000.00	4,585.42
Contract Services	10,470.60	18,590.60	215,600.00	4,487.40	7,967.40	92,400.00	308,000.00	281,442.00
Utilities	153.44	313.08	2,100.00	65.76	134.18	900.00	3,000.00	2,552.74
Professional Development	10,927.60	25,004.60	89,400.00	4,683.25	10,716.25	36,600.00	126,000.00	90,279.15
Program: 2000 - General Administration Total:	58,191.73	220,394.38	912,600.00	23,166.16	89,532.32	389,400.00	1,302,000.00	992,073.30
Program: 2100 - Human Resources								
Labor	11,704.83	30,314.29	170,100.00	5,016.37	12,979.22	72,900.00	243,000.00	199,706.49
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	4,132.97	52,808.86	105,700.00	1,771.21	22,632.16	45,300.00	151,000.00	75,558.98
Materials and Supplies	341.85	651.09	7,000.00	32.36	157.51	3,000.00	10,000.00	9,191.40
Contract Services	8,514.72	15,130.41	104,700.00	3,038.43	5,873.74	36,300.00	141,000.00	119,995.85
Utilities	45.86	135.77	700.00	19.66	58.19	300.00	1,000.00	806.04
Professional Development	1,421.79	4,173.01	33,600.00	609.34	1,788.43	14,400.00	48,000.00	42,038.56
Other	7,350.03	301,570.17	655,600.00	3,150.01	129,244.36	72,400.00	728,000.00	297,185.47
Program: 2100 - Human Resources Total:	33,512.05	404,783.60	1,079,500.00	13,637.38	172,733.61	245,500.00	1,325,000.00	747,482.79



**Program Expense Detail Budget-to-Actual
Quarter Ending September 30, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	25,395.75	66,684.63	372,500.00	10,328.84	26,890.16	159,500.00	532,000.00	438,425.21
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	82.56	11,900.00	-	35.38	5,100.00	17,000.00	16,882.06
Benefits	7,137.00	55,141.12	188,300.00	2,909.63	42,218.56	80,700.00	269,000.00	171,640.32
Materials and Supplies	1,625.28	2,178.64	81,200.00	2,244.87	2,519.34	34,800.00	116,000.00	111,302.02
Contract Services	14,666.73	41,798.16	442,700.00	9,100.69	63,143.31	118,300.00	561,000.00	456,058.53
Utilities	146.35	391.36	38,500.00	62.72	1,167.64	16,500.00	55,000.00	53,441.00
Professional Development	112.70	900.20	27,300.00	48.30	385.80	11,700.00	39,000.00	37,714.00
Program: 2200 - Public Affairs Total:	49,083.81	167,176.67	1,162,400.00	24,695.05	136,360.19	426,600.00	1,589,000.00	1,285,463.14
Program: 2300 - Conservation								
Labor	9,790.40	25,459.79	107,000.00	-	-	-	107,000.00	81,540.21
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	2,570.35	7,488.42	36,000.00	-	-	-	36,000.00	28,511.58
Materials and Supplies	16,808.90	(843.52)	167,000.00	-	-	-	167,000.00	167,843.52
Contract Services	-	13,000.31	258,000.00	-	-	-	258,000.00	244,999.69
Utilities	42.86	261.53	39,000.00	-	-	-	39,000.00	38,738.47
Professional Development	-	-	10,000.00	-	-	-	10,000.00	10,000.00
Program: 2300 - Conservation Total:	29,212.51	45,366.53	624,000.00	-	-	-	624,000.00	578,633.47
Program: 3000 - Finance								
Labor	37,106.76	95,767.40	501,200.00	15,902.84	41,000.97	214,800.00	716,000.00	579,231.63
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	180.39	428.98	9,100.00	77.31	183.83	3,900.00	13,000.00	12,387.19
Benefits	11,750.00	138,130.19	269,500.00	5,035.69	59,193.75	115,500.00	385,000.00	187,676.06
Materials and Supplies	17.19	481.04	7,700.00	7.37	206.16	3,300.00	11,000.00	10,312.80
Contract Services	535.00	6,718.49	77,000.00	210.00	2,860.07	33,000.00	110,000.00	100,421.44
Utilities	314.31	633.56	2,800.00	134.71	271.54	1,200.00	4,000.00	3,094.90
Professional Development	-	1,153.73	22,400.00	-	494.46	9,600.00	32,000.00	30,351.81
Other	-	-	1,000.00	-	-	-	1,000.00	1,000.00
Program: 3000 - Finance Total:	49,903.65	243,313.39	890,700.00	21,367.92	104,210.78	381,300.00	1,272,000.00	924,475.83
Program: 3200 - Information Technology								
Labor	14,116.49	36,685.03	236,600.00	8,561.91	22,259.60	101,400.00	338,000.00	279,055.37
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	3,276.58	25,284.35	84,000.00	2,320.91	13,013.67	36,000.00	120,000.00	81,701.98
Materials and Supplies	6,341.74	6,343.71	30,100.00	2,717.89	2,718.73	12,900.00	43,000.00	33,937.56
Contract Services	40,907.74	61,827.47	345,000.00	17,531.90	26,497.48	105,000.00	450,000.00	361,675.05
Utilities	462.13	1,413.79	4,200.00	198.06	605.91	1,800.00	6,000.00	3,980.30
Professional Development	-	49.00	11,200.00	-	21.00	4,800.00	16,000.00	15,930.00
Program: 3200 - Information Technology Total:	65,104.68	131,603.35	711,100.00	31,330.67	65,116.39	261,900.00	973,000.00	776,280.26



**Program Expense Detail Budget-to-Actual
Quarter Ending September 30, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 3300 - Customer Service								
Labor	17,225.53	45,113.90	236,500.00	8,609.28	22,477.03	178,500.00	415,000.00	347,409.07
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	4,900.00	-	-	2,100.00	7,000.00	7,000.00
Benefits	7,836.20	93,414.55	194,300.00	3,809.34	41,165.67	47,700.00	242,000.00	107,419.78
Materials and Supplies	12.74	721.69	6,300.00	5.46	309.29	2,700.00	9,000.00	7,969.02
Contract Services	40,126.35	97,072.93	525,800.00	17,197.06	41,602.69	113,200.00	639,000.00	500,324.38
Utilities	8,130.77	9,549.03	115,100.00	3,484.62	4,092.45	45,900.00	161,000.00	147,358.52
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	-	706.55	16,000.00	-	-	-	16,000.00	15,293.45
Program: 3300 - Customer Service Total:	73,331.59	246,578.65	1,112,100.00	33,105.76	109,647.13	394,900.00	1,507,000.00	1,150,774.22
Program: 3400 - Meter Service								
Labor	13,333.93	36,913.52	197,000.00	-	(22.10)	-	197,000.00	160,108.58
Overtime	-	0.66	6,000.00	-	-	-	6,000.00	5,999.34
Benefits	4,140.08	30,399.63	72,000.00	-	12.13	-	72,000.00	41,588.24
Materials and Supplies	-	-	5,000.00	-	-	-	5,000.00	5,000.00
Contract Services	134.20	324.04	8,000.00	-	-	-	8,000.00	7,675.96
Utilities	223.41	437.25	2,000.00	-	-	-	2,000.00	1,562.75
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	17,831.62	68,075.10	290,000.00	-	(9.97)	-	290,000.00	221,934.87
Program: 4000 - Engineering								
Labor	35,348.91	80,305.39	514,500.00	15,149.49	34,403.90	220,500.00	735,000.00	620,290.71
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	10,184.24	118,443.53	184,100.00	4,229.40	50,626.16	78,900.00	263,000.00	93,930.31
Materials and Supplies	612.37	768.10	16,100.00	262.45	285.61	6,900.00	23,000.00	21,946.29
Contract Services	6,419.82	8,546.07	202,300.00	746.07	1,657.32	86,700.00	289,000.00	278,796.61
Utilities	5,873.07	18,583.15	137,200.00	219.50	1,042.58	58,800.00	196,000.00	176,374.27
Professional Development	-	-	24,500.00	-	-	10,500.00	35,000.00	35,000.00
Program: 4000 - Engineering Total:	58,438.41	226,646.24	1,080,800.00	20,606.91	88,015.57	463,200.00	1,544,000.00	1,229,338.19
Program: 5000 - Water Production								
Labor	50,276.56	130,978.69	723,000.00	-	-	-	723,000.00	592,021.31
Overtime	5,032.92	11,187.02	22,000.00	-	-	-	22,000.00	10,812.98
Standby	1,200.00	3,146.00	15,000.00	-	-	-	15,000.00	11,854.00
Benefits	16,690.97	223,252.93	452,000.00	-	-	-	452,000.00	228,747.07
Water Supply	3,014.00	195,963.29	826,000.00	-	-	-	826,000.00	630,036.71
Materials and Supplies	37,684.33	58,496.18	300,000.00	-	-	-	300,000.00	241,503.82
Contract Services	164,342.50	304,340.64	381,000.00	-	-	-	381,000.00	76,659.36
Utilities	249,687.06	698,529.56	1,764,000.00	-	-	-	1,764,000.00	1,065,470.44
Professional Development	240.90	617.19	10,000.00	-	-	-	10,000.00	9,382.81
Program: 5000 - Water Production Total:	528,169.24	1,626,511.50	4,493,000.00	-	-	-	4,493,000.00	2,866,488.50



**Program Expense Detail Budget-to-Actual
Quarter Ending September 30, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 5100 - Water Treatment								
Labor	17,272.00	44,906.67	252,000.00	-	-	-	252,000.00	207,093.33
Overtime	2,510.52	8,013.98	39,000.00	-	-	-	39,000.00	30,986.02
Benefits	6,501.25	74,115.58	150,000.00	-	-	-	150,000.00	75,884.42
Materials and Supplies	25,326.08	82,251.89	165,000.00	-	-	-	165,000.00	82,748.11
Contract Services	2,588.36	4,948.57	149,000.00	-	-	-	149,000.00	144,051.43
Utilities	18,729.30	35,628.67	150,000.00	-	-	-	150,000.00	114,371.33
Program: 5100 - Water Treatment Total:	72,927.51	249,865.36	905,000.00	-	-	-	905,000.00	655,134.64
Program: 5200 - Water Quality								
Labor	13,224.00	34,346.50	184,000.00	-	-	-	184,000.00	149,653.50
Overtime	25.15	25.15	13,000.00	-	-	-	13,000.00	12,974.85
Benefits	3,852.70	85,151.35	90,000.00	-	-	-	90,000.00	4,848.65
Materials and Supplies	2,955.99	3,463.11	18,000.00	-	-	-	18,000.00	14,536.89
Contract Services	6,442.05	11,907.42	167,000.00	-	-	-	167,000.00	155,092.58
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	-	135.00	6,000.00	-	-	-	6,000.00	5,865.00
Program: 5200 - Water Quality Total:	26,499.89	135,028.53	480,000.00	-	-	-	480,000.00	344,971.47
Program: 6000 - Field Maintenance Administration								
Labor	12,181.19	32,233.19	180,000.00	1,341.83	3,538.87	20,000.00	200,000.00	164,227.94
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,355.34	3,462.43	18,000.00	732.82	1,524.58	2,000.00	20,000.00	15,012.99
Benefits	5,004.65	140,500.94	129,600.00	703.08	6,746.65	14,400.00	144,000.00	(3,247.59)
Materials and Supplies	-	9,353.31	2,700.00	-	-	300.00	3,000.00	(6,353.31)
Contract Services	128.60	308.64	900.00	14.30	34.32	100.00	1,000.00	657.04
Utilities	2,335.50	6,296.04	36,900.00	259.50	699.56	4,100.00	41,000.00	34,004.40
Professional Development	118.26	163.62	20,700.00	24.97	24.97	2,300.00	23,000.00	22,811.41
Program: 6000 - Field Maintenance Administration Total:	21,123.54	192,318.17	390,600.00	3,076.50	12,568.95	43,400.00	434,000.00	229,112.88
Program: 6100 - Water Maintenance								
Labor	67,900.50	177,362.96	1,012,000.00	-	-	-	1,012,000.00	834,637.04
Overtime	19,603.77	57,165.10	219,000.00	-	-	-	219,000.00	161,834.90
Benefits	30,851.18	89,992.80	516,000.00	-	-	-	516,000.00	426,007.20
Materials and Supplies	57,737.97	128,065.81	301,000.00	-	-	-	301,000.00	172,934.19
Contract Services	24,457.01	89,693.97	587,000.00	-	-	-	587,000.00	497,306.03
Utilities	-	9,045.00	-	-	-	-	-	(9,045.00)
Program: 6100 - Water Maintenance Total:	200,550.43	551,325.64	2,635,000.00	-	-	-	2,635,000.00	2,083,674.36
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	23,110.62	60,363.29	335,000.00	335,000.00	274,636.71
Overtime	-	-	-	56.60	1,617.54	9,000.00	9,000.00	7,382.46
Benefits	-	-	-	8,412.19	66,377.93	176,000.00	176,000.00	109,622.07
Materials and Supplies	-	-	-	28.64	28.64	36,000.00	36,000.00	35,971.36
Wastewater Treatment	-	-	-	745,323.24	2,237,914.47	7,610,000.00	7,610,000.00	5,372,085.53
Contract Services	-	-	-	(732,577.56)	(1,436,296.29)	1,223,000.00	1,223,000.00	2,659,296.29
Program: 6200 - Wastewater Maintenance Total:	-	-	-	44,353.73	930,005.58	9,389,000.00	9,389,000.00	8,458,994.42



**Program Expense Detail Budget-to-Actual
Quarter Ending September 30, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 7000 - Facilities Maintenance								
Labor	8,955.52	23,243.77	126,000.00	2,985.12	7,733.08	42,000.00	168,000.00	137,023.15
Overtime	485.98	547.88	16,500.00	161.99	182.62	5,500.00	22,000.00	21,269.50
Benefits	4,039.49	29,836.27	76,500.00	1,346.35	11,709.81	25,500.00	102,000.00	60,453.92
Materials and Supplies	4,599.10	11,261.73	45,500.00	1,484.53	3,527.65	10,500.00	56,000.00	41,210.62
Contract Services	61,885.07	125,765.05	396,250.00	8,306.59	16,813.85	62,750.00	459,000.00	316,421.10
Utilities	15,124.97	52,338.42	163,000.00	3,957.42	15,152.78	51,000.00	214,000.00	146,508.80
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	95,090.13	242,993.12	824,500.00	18,242.00	55,119.79	197,500.00	1,022,000.00	723,887.09
Program: 7100 - Fleet Maintenance								
Labor	5,569.68	14,509.01	81,000.00	618.86	1,612.15	9,000.00	90,000.00	73,878.84
Overtime	182.77	287.21	2,700.00	20.30	31.90	300.00	3,000.00	2,680.89
Benefits	1,642.77	25,574.64	54,900.00	182.48	2,841.56	6,100.00	61,000.00	32,583.80
Materials and Supplies	10,246.93	28,705.19	32,400.00	1,262.35	3,313.27	3,600.00	36,000.00	3,981.54
Contract Services	26,114.86	69,954.73	212,000.00	3,562.76	6,298.52	18,000.00	230,000.00	153,746.75
Utilities	10,523.24	18,155.67	113,400.00	1,169.24	2,017.29	12,600.00	126,000.00	105,827.04
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	54,280.25	157,186.45	500,000.00	6,815.99	16,114.69	50,000.00	550,000.00	376,698.86
Program: 8000 - Capital								
Debt Service	1,360,816.63	1,360,816.63	4,066,000.00	204,725.00	204,725.00	313,000.00	4,379,000.00	2,813,458.37
Capital Improvement	(96,158.93)	(97,530.00)	3,070,000.00	(16,099,670.55)	(22,780,209.55)	395,000.00	3,465,000.00	26,342,739.55
Capital Outlay	33,920.49	168,069.40	1,195,000.00	101,336.93	134,874.16	435,000.00	1,630,000.00	1,327,056.44
Accounting Income Add back	62,238.44	(70,539.40)	-	15,998,333.62	22,645,335.39	-	-	(22,574,795.99)
Program: 8000 - Capital Total:	1,360,816.63	1,360,816.63	8,331,000.00	204,725.00	204,725.00	1,143,000.00	9,474,000.00	7,908,458.37
Total Surplus (Deficit):	\$ 8,312.51	\$ 2,292,390.01	\$ -	\$ 706,745.68	\$ 1,478,539.44	\$ -	\$ -	\$ -