



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

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 6,935,753.01	\$ -	\$ 6,935,753.01
Investments	3,658,968.00	2,024,125.00	5,683,093.00
Accounts Receivable, Net	5,714,138.53	272,217.82	5,986,356.35
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	401,289.39	6,690,077.70	7,091,367.09
Due from Sewer Fund	17,083,680.10	-	17,083,680.10
Due from Other Governments	58,144.57	16,890,801.30	16,948,945.87
Inventory	465,164.05	6,721.16	471,885.21
Prepaid Expenses	195,788.53	46,587.31	242,375.84
Total Current Assets:	34,512,926.18	25,933,907.48	60,446,833.66
Non-Current Assets:			
Restricted Cash and Cash Equivalents	1,549,220.81	5,699,748.11	7,248,968.92
Capital Assets not being Depreciated	10,226,230.13	109,665,829.76	119,892,059.89
Capital Assets, Net	104,926,506.81	18,772,674.24	123,699,181.05
Total Non-Current Assets:	116,701,957.75	134,138,252.11	250,840,209.86
Total Assets:	151,214,883.93	160,072,159.59	311,287,043.52
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:	154,321,397.05	161,019,282.03	315,340,679.08
Current Liabilities:			
Accounts Payable and Accrued Expenses	2,240,346.89	6,355,815.21	8,596,162.10
Due to Water Fund	-	17,083,680.10	17,083,680.10
Accrued Payroll and Benefits	-	-	-
Customer Service Deposits	1,521,664.41	-	1,521,664.41
Construction Advances and Retentions	106,000.00	4,870,012.30	4,976,012.30
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:	5,606,783.62	28,488,657.31	34,095,440.93
Non-Current Liabilities:			
Compensated Absences, less current portion	181,427.05	62,954.56	244,381.61
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	91,314,790.83	129,777,822.92
Other Liabilities	1,100.14	-	1,100.14
Deferred Inflows Of Resources			
Deferred Inflows - Pensions	563,194.25	182,013.87	745,208.12
Total Non-Current and Deferred Inflows of Resources:	48,274,328.02	94,299,325.01	142,573,653.03
Total Liabilities and Deferred Inflows of Resources:	53,881,111.64	122,787,982.32	176,669,093.96
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	11,641,013.08	4,680,542.70	16,321,555.78
Total Expense	7,796,861.39	4,521,400.36	12,318,261.75
Revenues Over/Under Expenses	3,844,151.69	159,142.34	4,003,294.03
Total Equity and Current Surplus (Deficit):	100,440,285.41	38,231,299.71	138,671,585.12
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 154,321,397.05	\$ 161,019,282.03	\$ 315,340,679.08



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,263,753.65	\$ 8,471,444.53	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 8,596,555.47
Meter Charges	756,366.72	3,022,366.64	9,020,000.00	-	-	-	9,020,000.00	5,997,630.36
Penalties	11,108.42	45,794.96	195,000.00	4,671.16	20,065.62	130,000.00	325,000.00	259,139.42
Wastewater System Charges	-	-	-	411,095.50	1,614,076.28	4,656,000.00	4,656,000.00	3,041,923.72
Wastewater Treatment Charges	-	-	-	778,679.61	3,016,594.08	8,586,000.00	8,586,000.00	5,569,405.92
Other Operating Revenue	15,044.86	88,091.60	56,000.00	10,089.00	29,806.72	65,000.00	121,000.00	3,101.68
Non Operating Revenue	1,234.02	13,312.35	259,000.00	-	-	30,000.00	289,000.00	275,687.65
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	3,047,507.67	11,641,013.08	26,598,000.00	1,204,535.27	4,680,542.70	13,467,000.00	40,065,000.00	23,743,444.22
Expense by Category								
Labor	566,316.82	1,522,745.03	5,334,400.00	162,612.12	430,516.17	1,542,600.00	6,877,000.00	4,923,738.80
Benefits	170,541.23	1,485,368.90	2,893,400.00	45,428.07	411,049.09	750,600.00	3,644,000.00	1,747,582.01
Contract Services	210,117.82	1,080,045.32	4,093,950.00	2,277,258.51	3,251,625.39	9,508,050.00	13,602,000.00	9,070,329.29
Professional Development	40,597.60	72,954.17	300,650.00	13,658.86	27,144.07	107,350.00	408,000.00	307,901.76
Overtime	49,585.12	127,526.13	357,100.00	1,368.23	3,506.28	27,900.00	385,000.00	253,967.59
Materials and Supplies	100,490.58	432,710.72	1,189,200.00	7,574.19	20,778.46	115,800.00	1,305,000.00	851,510.82
Utilities	343,074.89	1,194,824.12	2,570,900.00	10,343.01	35,597.58	193,100.00	2,764,000.00	1,533,578.30
Temporary Labor	-	-	-	-	-	-	-	-
Other	11,500.27	313,776.99	672,600.00	4,869.38	134,113.74	72,400.00	745,000.00	297,109.27
Standby	3,521.66	10,130.09	33,000.00	820.00	2,344.58	2,000.00	35,000.00	22,525.33
Water Supply	-	195,963.29	826,000.00	-	-	-	826,000.00	630,036.71
Debt Service	-	1,360,816.63	4,066,000.00	-	204,725.00	313,000.00	4,379,000.00	2,813,458.37
Capital Improvement	154,054.55	56,524.55	3,070,000.00	5,564,042.65	(17,216,166.90)	395,000.00	3,465,000.00	20,624,642.35
Capital Outlay	4,937.84	173,007.24	1,195,000.00	2,116.22	136,990.38	435,000.00	1,630,000.00	1,320,002.38
Accounting Income Add back	(158,992.39)	(229,531.79)	-	(5,566,158.87)	17,079,176.52	-	-	(16,849,644.73)
Expense Total:	1,495,745.99	7,796,861.39	26,602,200.00	2,523,932.37	4,521,400.36	13,462,800.00	40,065,000.00	27,546,738.25
Total Surplus (Deficit):	\$ 1,551,761.68	\$ 3,844,151.69	\$ -	\$ (1,319,397.10)	\$ 159,142.34	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,263,753.65	\$ 8,471,444.53	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 8,596,555.47
Meter Charges	756,366.72	3,022,369.64	9,020,000.00	-	-	-	9,020,000.00	5,997,630.36
Penalties	11,108.42	45,794.96	195,000.00	4,671.16	20,065.62	130,000.00	325,000.00	259,139.42
Wastewater System Charges	-	-	-	411,095.50	1,614,076.28	4,656,000.00	4,656,000.00	3,041,923.72
Wastewater Treatment Charges	-	-	-	778,679.61	3,016,594.08	8,586,000.00	8,586,000.00	5,569,405.92
Other Operating Revenue	15,044.86	88,091.60	56,000.00	10,089.00	29,806.72	65,000.00	121,000.00	3,101.68
Non Operating Revenue	1,234.02	13,312.35	259,000.00	-	-	30,000.00	289,000.00	275,687.65
Revenue Total:	3,047,507.67	11,641,013.08	26,598,000.00	1,204,535.27	4,680,542.70	13,467,000.00	40,065,000.00	23,743,444.22
1000 - Board of Directors	8,129.38	39,261.47	179,900.00	3,482.10	16,810.06	77,100.00	257,000.00	200,928.47
2000 - General Administration	103,078.26	323,472.64	912,600.00	42,004.62	131,536.94	389,400.00	1,302,000.00	846,990.42
2100 - Human Resources	43,860.35	448,643.95	1,079,500.00	17,482.95	190,216.56	245,500.00	1,325,000.00	686,139.49
2200 - Public Affairs	46,539.17	213,715.84	1,162,400.00	27,951.50	164,311.69	426,600.00	1,589,000.00	1,210,972.47
2300 - Conservation	32,093.65	77,460.18	624,000.00	-	-	-	624,000.00	546,539.82
3000 - Finance	77,091.44	320,404.83	890,700.00	32,743.56	136,954.34	381,300.00	1,272,000.00	814,640.83
3200 - Information Technology	41,002.02	172,605.37	711,100.00	22,666.48	87,782.87	261,900.00	973,000.00	712,611.76
3300 - Customer Service	69,952.12	316,530.77	1,112,100.00	32,750.75	142,397.88	394,900.00	1,507,000.00	1,048,071.35
3400 - Meter Service	27,350.00	95,425.10	290,000.00	-	(9.97)	-	290,000.00	194,584.87
4000 - Engineering	77,278.34	303,924.58	1,080,800.00	29,373.64	117,389.21	463,200.00	1,544,000.00	1,122,686.21
5000 - Water Production	424,627.59	2,051,139.09	4,493,000.00	-	-	-	4,493,000.00	2,441,860.91
5100 - Water Treatment	70,885.57	320,750.93	905,000.00	-	-	-	905,000.00	584,249.07
5200 - Water Quality	41,740.05	176,768.58	480,000.00	-	-	-	480,000.00	303,231.42
6000 - Field Maintenance Administration	41,151.64	233,469.81	390,600.00	5,222.09	17,791.04	43,400.00	434,000.00	182,739.15
6100 - Water Maintenance	264,629.29	815,954.93	2,635,000.00	-	-	-	2,485,000.00	1,669,045.07
6200 - Wastewater Maintenance	-	-	-	2,288,931.19	3,218,936.77	9,389,000.00	9,389,000.00	6,170,063.23
7000 - Facilities Maintenance	84,358.36	327,351.48	824,500.00	16,575.80	71,695.59	197,500.00	1,022,000.00	622,952.93
7100 - Fleet Maintenance	41,978.76	199,165.21	500,000.00	4,747.69	20,862.38	50,000.00	500,000.00	279,972.41
8000 - Capital	-	1,360,816.63	8,331,000.00	-	204,725.00	1,143,000.00	9,474,000.00	24,758,103.10
Total Surplus (Deficit):	\$ 1,551,761.68	\$ 3,844,151.69	\$ -	\$ (1,319,397.10)	\$ 159,142.34	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 2,263,753.65	\$ 8,471,444.53	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 8,596,555.47
Meter Charges	756,366.72	3,022,369.64	9,020,000.00	-	-	-	9,020,000.00	5,997,630.36
Penalties	11,108.42	45,794.96	195,000.00	4,671.16	20,065.62	130,000.00	325,000.00	259,139.42
Wastewater System Charges	-	-	-	411,095.50	1,614,076.28	4,656,000.00	4,656,000.00	3,041,923.72
Wastewater Treatment Charges	-	-	-	778,679.61	3,016,594.08	8,586,000.00	8,586,000.00	5,569,405.92
Other Operating Revenue	15,044.86	88,091.60	56,000.00	10,089.00	29,806.72	65,000.00	121,000.00	3,101.68
Non Operating Revenue	1,234.02	13,312.35	259,000.00	-	-	30,000.00	289,000.00	275,687.65
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	3,047,507.67	11,641,013.08	26,598,000.00	1,204,535.27	4,680,542.70	13,467,000.00	40,065,000.00	23,743,444.22
Program: 1000 - Board of Directors								
Labor	\$ 4,042.50	\$ 18,375.00	\$ 73,500.00	\$ 1,732.50	\$ 7,875.00	\$ 31,500.00	\$ 105,000.00	\$ 78,750.00
Benefits	3,644.88	20,252.29	56,000.00	1,562.10	8,679.56	24,000.00	80,000.00	51,068.15
Materials and Supplies	-	31.96	700.00	-	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	442.00	602.22	28,000.00	187.50	241.80	12,000.00	40,000.00	39,155.98
Program: 1000 - Board of Directors Total:	8,129.38	39,261.47	179,900.00	3,482.10	16,810.06	77,100.00	257,000.00	200,928.47
Program: 2000 - General Administration								
Labor	39,728.92	106,999.89	367,500.00	17,026.68	45,552.06	157,500.00	525,000.00	372,448.05
Overtime	214.22	416.69	2,100.00	91.81	178.59	900.00	3,000.00	2,404.72
Benefits	18,041.46	126,763.91	232,400.00	5,560.27	47,538.23	99,600.00	332,000.00	157,697.86
Materials and Supplies	42.17	332.38	3,500.00	18.07	142.44	1,500.00	5,000.00	4,525.18
Contract Services	18,091.50	36,682.10	215,600.00	7,753.50	15,720.90	92,400.00	308,000.00	255,597.00
Utilities	153.57	466.65	2,100.00	65.82	200.00	900.00	3,000.00	2,333.35
Professional Development	26,806.42	51,811.02	89,400.00	11,488.47	22,204.72	36,600.00	126,000.00	51,984.26
Program: 2000 - General Administration Total:	103,078.26	323,472.64	912,600.00	42,004.62	131,536.94	389,400.00	1,302,000.00	846,990.42
Program: 2100 - Human Resources								
Labor	20,208.36	50,522.65	170,100.00	8,660.69	21,639.91	72,900.00	243,000.00	170,837.44
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	5,505.76	58,314.62	105,700.00	2,359.56	24,991.72	45,300.00	151,000.00	67,693.66
Materials and Supplies	2,226.61	2,877.70	7,000.00	-	157.51	3,000.00	10,000.00	6,964.79
Contract Services	3,154.27	18,284.68	104,700.00	991.84	6,865.58	36,300.00	141,000.00	115,849.74
Utilities	45.41	181.18	700.00	19.46	77.65	300.00	1,000.00	741.17
Professional Development	1,358.06	5,531.07	33,600.00	582.02	2,370.45	14,400.00	48,000.00	40,098.48
Other	11,361.88	312,932.05	655,600.00	4,869.38	134,113.74	72,400.00	728,000.00	280,954.21
Program: 2100 - Human Resources Total:	43,860.35	448,643.95	1,079,500.00	17,482.95	190,216.56	245,500.00	1,325,000.00	686,139.49



**Program Expense Detail Budget-to-Actual
Month Ended October 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	30,674.36	97,358.99	372,500.00	13,146.14	40,036.30	159,500.00	532,000.00	394,604.71
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	143.30	225.86	11,900.00	61.40	96.78	5,100.00	17,000.00	16,677.36
Benefits	7,862.34	63,003.46	188,300.00	3,369.45	45,588.01	80,700.00	269,000.00	160,408.53
Materials and Supplies	1,905.73	4,084.37	81,200.00	3,131.59	5,650.93	34,800.00	116,000.00	106,264.70
Contract Services	5,621.70	47,419.86	442,700.00	7,776.11	70,919.42	118,300.00	561,000.00	442,660.72
Utilities	170.04	561.40	38,500.00	397.51	1,565.15	16,500.00	55,000.00	52,873.45
Professional Development	161.70	1,061.90	27,300.00	69.30	455.10	11,700.00	39,000.00	37,483.00
Program: 2200 - Public Affairs Total:	46,539.17	213,715.84	1,162,400.00	27,951.50	164,311.69	426,600.00	1,589,000.00	1,210,972.47
Program: 2300 - Conservation								
Labor	8,853.05	34,312.84	107,000.00	-	-	-	107,000.00	72,687.16
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	3,623.40	11,111.82	36,000.00	-	-	-	36,000.00	24,888.18
Materials and Supplies	18,941.97	18,098.45	167,000.00	-	-	-	167,000.00	148,901.55
Contract Services	525.00	13,525.31	258,000.00	-	-	-	258,000.00	244,474.69
Utilities	150.23	411.76	39,000.00	-	-	-	39,000.00	38,588.24
Professional Development	-	-	10,000.00	-	-	-	10,000.00	10,000.00
Program: 2300 - Conservation Total:	32,093.65	77,460.18	624,000.00	-	-	-	624,000.00	546,539.82
Program: 3000 - Finance								
Labor	58,259.23	154,026.63	501,200.00	24,906.39	65,907.36	214,800.00	716,000.00	496,066.01
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	454.61	883.59	9,100.00	194.83	378.66	3,900.00	13,000.00	11,737.75
Benefits	15,197.58	153,327.77	269,500.00	6,489.47	65,683.22	115,500.00	385,000.00	165,989.01
Materials and Supplies	259.50	740.54	7,700.00	111.22	317.38	3,300.00	11,000.00	9,942.08
Contract Services	2,590.00	9,308.49	77,000.00	900.00	3,760.07	33,000.00	110,000.00	96,931.44
Utilities	131.02	764.58	2,800.00	56.15	327.69	1,200.00	4,000.00	2,907.73
Professional Development	199.50	1,353.23	22,400.00	85.50	579.96	9,600.00	32,000.00	30,066.81
Other	-	-	1,000.00	-	-	-	1,000.00	1,000.00
Program: 3000 - Finance Total:	77,091.44	320,404.83	890,700.00	32,743.56	136,954.34	381,300.00	1,272,000.00	814,640.83
Program: 3200 - Information Technology								
Labor	22,885.93	59,570.96	236,600.00	13,764.84	36,024.44	101,400.00	338,000.00	242,404.60
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	5,111.35	30,395.70	84,000.00	3,328.18	16,341.85	36,000.00	120,000.00	73,262.45
Materials and Supplies	3,806.59	10,150.30	30,100.00	1,631.39	4,350.12	12,900.00	43,000.00	28,499.58
Contract Services	8,775.18	70,602.65	345,000.00	3,760.80	30,258.28	105,000.00	450,000.00	349,139.07
Utilities	422.97	1,836.76	4,200.00	181.27	787.18	1,800.00	6,000.00	3,376.06
Professional Development	-	49.00	11,200.00	-	21.00	4,800.00	16,000.00	15,930.00
Program: 3200 - Information Technology Total:	41,002.02	172,605.37	711,100.00	22,666.48	87,782.87	261,900.00	973,000.00	712,611.76



**Program Expense Detail Budget-to-Actual
Month Ended October 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	26,256.82	71,370.72	236,500.00	15,117.59	37,594.62	178,500.00	415,000.00	306,034.66
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	295.76	295.76	4,900.00	126.76	126.76	2,100.00	7,000.00	6,577.48
Benefits	8,766.47	102,181.02	194,300.00	5,169.01	46,334.68	47,700.00	242,000.00	93,484.30
Materials and Supplies	177.45	899.14	6,300.00	76.05	385.34	2,700.00	9,000.00	7,715.52
Contract Services	25,716.17	122,789.10	525,800.00	8,575.16	50,177.85	113,200.00	639,000.00	466,033.05
Utilities	8,601.06	18,150.09	115,100.00	3,686.18	7,778.63	45,900.00	161,000.00	135,071.28
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	138.39	844.94	16,000.00	-	-	-	16,000.00	15,155.06
Program: 3300 - Customer Service Total:	69,952.12	316,530.77	1,112,100.00	32,750.75	142,397.88	394,900.00	1,507,000.00	1,048,071.35
Program: 3400 - Meter Service								
Labor	21,001.78	57,915.30	197,000.00	-	(22.10)	-	197,000.00	139,106.80
Overtime	510.03	510.69	6,000.00	-	-	-	6,000.00	5,489.31
Benefits	5,300.33	35,699.96	72,000.00	-	12.13	-	72,000.00	36,287.91
Materials and Supplies	-	-	5,000.00	-	-	-	5,000.00	5,000.00
Contract Services	221.61	545.65	8,000.00	-	-	-	8,000.00	7,454.35
Utilities	316.25	753.50	2,000.00	-	-	-	2,000.00	1,246.50
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	27,350.00	95,425.10	290,000.00	-	(9.97)	-	290,000.00	194,584.87
Program: 4000 - Engineering								
Labor	55,474.17	135,779.56	514,500.00	23,774.63	58,178.53	220,500.00	735,000.00	541,041.91
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	11,529.61	129,973.14	184,100.00	4,941.10	55,567.26	78,900.00	263,000.00	77,459.60
Materials and Supplies	-	768.10	16,100.00	-	285.61	6,900.00	23,000.00	21,946.29
Contract Services	1,344.00	9,890.07	202,300.00	576.00	2,233.32	86,700.00	289,000.00	276,876.61
Utilities	8,911.66	27,494.81	137,200.00	73.81	1,116.39	58,800.00	196,000.00	167,388.80
Professional Development	18.90	18.90	24,500.00	8.10	8.10	10,500.00	35,000.00	34,973.00
Program: 4000 - Engineering Total:	77,278.34	303,924.58	1,080,800.00	29,373.64	117,389.21	463,200.00	1,544,000.00	1,122,686.21
Program: 5000 - Water Production								
Labor	79,651.91	210,630.60	723,000.00	-	-	-	723,000.00	512,369.40
Overtime	5,084.59	16,271.61	22,000.00	-	-	-	22,000.00	5,728.39
Standby	1,800.00	4,946.00	15,000.00	-	-	-	15,000.00	10,054.00
Benefits	21,576.62	244,829.55	452,000.00	-	-	-	452,000.00	207,170.45
Water Supply	-	195,963.29	826,000.00	-	-	-	826,000.00	630,036.71
Materials and Supplies	14,783.95	73,280.13	300,000.00	-	-	-	300,000.00	226,719.87
Contract Services	26,153.16	330,493.80	381,000.00	-	-	-	381,000.00	50,506.20
Utilities	275,442.36	973,971.92	1,764,000.00	-	-	-	1,764,000.00	790,028.08
Professional Development	135.00	752.19	10,000.00	-	-	-	10,000.00	9,247.81
Program: 5000 - Water Production Total:	424,627.59	2,051,139.09	4,493,000.00	-	-	-	4,493,000.00	2,441,860.91



**Program Expense Detail Budget-to-Actual
Month Ended October 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	27,103.20	72,009.87	252,000.00	-	-	-	252,000.00	179,990.13
Overtime	5,742.14	13,756.12	39,000.00	-	-	-	39,000.00	25,243.88
Benefits	8,426.58	82,542.16	150,000.00	-	-	-	150,000.00	67,457.84
Materials and Supplies	6,655.79	88,907.68	165,000.00	-	-	-	165,000.00	76,092.32
Contract Services	7,698.94	12,647.51	149,000.00	-	-	-	149,000.00	136,352.49
Utilities	15,258.92	50,887.59	150,000.00	-	-	-	150,000.00	99,112.41
Program: 5100 - Water Treatment Total:	70,885.57	320,750.93	905,000.00	-	-	-	905,000.00	584,249.07
Program: 5200 - Water Quality								
Labor	20,779.20	55,125.70	184,000.00	-	-	-	184,000.00	128,874.30
Overtime	464.51	489.66	13,000.00	-	-	-	13,000.00	12,510.34
Benefits	5,032.47	90,183.82	90,000.00	-	-	-	90,000.00	(183.82)
Materials and Supplies	1,246.32	4,709.43	18,000.00	-	-	-	18,000.00	13,290.57
Contract Services	13,912.55	25,819.97	167,000.00	-	-	-	167,000.00	141,180.03
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	305.00	440.00	6,000.00	-	-	-	6,000.00	5,560.00
Program: 5200 - Water Quality Total:	41,740.05	176,768.58	480,000.00	-	-	-	480,000.00	303,231.42
Program: 6000 - Field Maintenance Administration								
Labor	19,749.52	51,982.71	180,000.00	2,176.04	5,714.91	20,000.00	200,000.00	142,302.38
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,721.66	5,184.09	18,000.00	820.00	2,344.58	2,000.00	20,000.00	12,471.33
Benefits	6,013.07	146,514.01	129,600.00	710.70	7,457.35	14,400.00	144,000.00	(9,971.36)
Materials and Supplies	-	9,353.31	2,700.00	-	-	300.00	3,000.00	(6,353.31)
Contract Services	102.88	411.52	900.00	11.44	45.76	100.00	1,000.00	542.72
Utilities	2,393.49	8,689.53	36,900.00	265.94	965.50	4,100.00	41,000.00	31,344.97
Professional Development	11,171.02	11,334.64	20,700.00	1,237.97	1,262.94	2,300.00	23,000.00	10,402.42
Program: 6000 - Field Maintenance Administration Total:	41,151.64	233,469.81	390,600.00	5,222.09	17,791.04	43,400.00	434,000.00	182,739.15
Program: 6100 - Water Maintenance								
Labor	108,769.85	286,132.81	1,012,000.00	-	-	-	1,012,000.00	725,867.19
Overtime	36,150.10	93,315.20	219,000.00	-	-	-	219,000.00	125,684.80
Benefits	37,987.93	127,980.73	516,000.00	-	-	-	516,000.00	388,019.27
Materials and Supplies	35,039.13	163,104.94	301,000.00	-	-	-	301,000.00	137,895.06
Contract Services	46,682.28	136,376.25	587,000.00	-	-	-	587,000.00	450,623.75
Utilities	-	9,045.00	-	-	-	-	-	(9,045.00)
Program: 6100 - Water Maintenance Total:	264,629.29	815,954.93	2,635,000.00	-	-	-	2,635,000.00	1,819,045.07
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	36,630.25	96,993.54	335,000.00	335,000.00	238,006.46
Overtime	-	-	-	760.80	2,378.34	9,000.00	9,000.00	6,621.66
Benefits	-	-	-	10,119.26	76,497.19	176,000.00	176,000.00	99,502.81
Materials and Supplies	-	-	-	712.55	741.19	36,000.00	36,000.00	35,258.81
Wastewater Treatment	-	-	-	778,679.61	3,016,594.08	7,610,000.00	7,610,000.00	4,593,405.92
Contract Services	-	-	-	1,462,028.72	25,732.43	1,223,000.00	1,223,000.00	1,197,267.57
Program: 6200 - Wastewater Maintenance Total:	-	-	-	2,288,931.19	3,218,936.77	9,389,000.00	9,389,000.00	6,170,063.23



**Program Expense Detail Budget-to-Actual
Month Ended October 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	14,104.88	37,348.65	126,000.00	4,701.58	12,434.66	42,000.00	168,000.00	118,216.69
Overtime	333.92	881.80	16,500.00	111.31	293.93	5,500.00	22,000.00	20,824.27
Benefits	4,725.71	34,524.63	76,500.00	1,575.04	13,272.40	25,500.00	102,000.00	54,202.97
Materials and Supplies	4,163.51	15,425.24	45,500.00	590.39	4,118.04	10,500.00	56,000.00	36,456.72
Contract Services	44,239.23	170,004.28	396,250.00	5,588.04	22,401.89	62,750.00	459,000.00	266,593.83
Utilities	16,791.11	69,166.88	163,000.00	4,009.44	19,174.67	51,000.00	214,000.00	125,658.45
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	84,358.36	327,351.48	824,500.00	16,575.80	71,695.59	197,500.00	1,022,000.00	622,952.93
Program: 7100 - Fleet Maintenance								
Labor	8,773.14	23,282.15	81,000.00	974.79	2,586.94	9,000.00	90,000.00	64,130.91
Overtime	191.94	479.15	2,700.00	21.32	53.22	300.00	3,000.00	2,467.63
Benefits	2,195.67	27,770.31	54,900.00	243.93	3,085.49	6,100.00	61,000.00	30,144.20
Materials and Supplies	11,241.86	39,947.05	32,400.00	1,302.93	4,616.20	3,600.00	36,000.00	(8,563.25)
Contract Services	5,289.35	75,244.08	212,000.00	617.29	6,915.81	18,000.00	230,000.00	147,840.11
Utilities	14,286.80	32,442.47	113,400.00	1,587.43	3,604.72	12,600.00	126,000.00	89,952.81
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	41,978.76	199,165.21	500,000.00	4,747.69	20,862.38	50,000.00	550,000.00	329,972.41
Program: 8000 - Capital								
Debt Service	-	1,360,816.63	4,066,000.00	-	204,725.00	313,000.00	4,379,000.00	2,813,458.37
Capital Improvement	154,054.55	56,524.55	3,070,000.00	5,564,042.65	(17,216,166.90)	395,000.00	3,465,000.00	20,624,642.35
Capital Outlay	4,937.84	173,007.24	1,195,000.00	2,116.22	136,990.38	435,000.00	1,630,000.00	1,320,002.38
Accounting Income Add back	(158,992.39)	(229,531.79)	-	(5,566,158.87)	17,079,176.52	-	-	(16,849,644.73)
Program: 8000 - Capital Total:	-	1,360,816.63	8,331,000.00	-	204,725.00	1,143,000.00	9,474,000.00	7,908,458.37
Total Surplus (Deficit):	\$ 1,551,761.68	\$ 3,844,151.69	\$ -	\$ (1,319,397.10)	\$ 159,142.34	\$ -	\$ -	\$ -