



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

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 2,526,496.46	\$ -	\$ 2,526,496.46
Investments	3,675,908.26	1,601,969.00	5,277,877.26
Accounts Receivable, Net	6,204,084.83	334,678.15	6,538,762.98
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	771,324.80	-	771,324.80
Due from Sewer Fund	7,184,371.89	-	7,184,371.89
Due from Other Governments	7,212,949.01	3,826,862.22	11,039,811.23
Inventory	542,544.97	6,721.16	549,266.13
Prepaid Expenses	429,848.72	55,806.64	485,655.36
Total Current Assets:	28,547,528.94	5,829,414.36	34,376,943.30
Non-Current Assets:			
Restricted Cash and Cash Equivalents	6,468,541.02	3,916,559.37	10,385,100.39
Capital Assets not being Depreciated	16,292,907.88	167,201,493.12	183,494,401.00
Capital Assets, Net	103,606,629.83	18,214,035.68	121,820,665.51
Total Non-Current Assets:	126,368,078.73	189,332,088.17	315,700,166.90
Total Assets:	154,915,607.67	195,161,502.53	350,077,110.20
Deferred Outflow Of Resources			
Deferred Charge on Refunding	644,319.05	302,123.06	946,442.11
Deferred Outflows - Pensions	2,812,884.34	857,570.73	3,670,455.07
Total Assets and Deferred Outflows of Resources:	158,372,811.06	196,321,196.32	354,694,007.38
Current Liabilities:			
Accounts Payable and Accrued Expenses	851,461.18	27,441.76	878,902.94
Due to Water Fund	-	7,184,371.89	7,184,371.89
Accrued Payroll and Benefits	33,769.20	-	33,769.20
Customer Service Deposits	1,343,937.66	-	1,343,937.66
Construction Advances and Retentions	151,941.13	8,231,040.31	8,382,981.44
Accrued Interest Payable	270,191.47	25,124.88	295,316.35
Current Portion of Compensated Absences	494,407.20	135,849.80	630,257.00
Current Portion of Long-Term Debt	2,113,921.97	96,250.00	2,210,171.97
Total Current Liabilities:	5,259,629.81	15,700,078.64	20,959,708.45
Non-Current Liabilities:			
Compensated Absences, less current portion	209,259.49	39,125.21	248,384.70
Net Pension Liability	9,421,282.28	2,892,011.95	12,313,294.23
Long Term Debt, Less Current Portion	38,320,169.37	138,859,666.10	177,179,835.47
Other Liabilities	1,173.64	-	1,173.64
Deferred Inflows Of Resources			
Deferred Inflows - Pensions	273,164.94	57,715.59	330,880.53
Total Non-Current and Deferred Inflows of Resources:	48,225,049.72	141,848,518.85	190,073,568.57
Total Liabilities and Deferred Inflows of Resources:	53,484,679.53	157,548,597.49	211,033,277.02
Equity:			
Equity	100,846,203.63	38,278,638.01	139,124,841.64
Total Beginning Equity:	100,846,203.63	38,278,638.01	139,124,841.64
Total Revenue	15,741,724.22	7,031,451.56	22,773,175.78
Total Expense	11,699,796.32	6,537,490.74	18,237,287.06
Revenues Over/Under Expenses	4,041,927.90	493,960.82	4,535,888.72
Total Equity and Current Surplus (Deficit):	104,888,131.53	38,772,598.83	143,660,730.36
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 158,372,811.06	\$ 196,321,196.32	\$ 354,694,007.38



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,331,598.77	\$ 10,793,188.77	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 6,694,811.23
Meter Charges	759,756.96	4,555,527.27	9,280,000.00	-	-	-	9,280,000.00	4,724,472.73
Penalties	16,828.94	118,109.50	134,000.00	7,235.78	48,191.47	130,000.00	264,000.00	97,699.03
Wastewater System Charges	-	-	-	382,832.71	2,376,596.87	4,815,000.00	4,815,000.00	2,438,403.13
Wastewater Treatment Charges	-	-	-	703,542.83	4,452,876.25	8,708,000.00	8,708,000.00	4,255,123.75
Other Operating Revenue	10,597.19	231,088.42	56,000.00	-	148,026.28	649,000.00	705,000.00	325,885.30
Non Operating Revenue	11,282.23	43,810.26	214,000.00	20.28	5,760.69	30,000.00	244,000.00	194,429.05
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,130,064.09	15,741,724.22	27,172,000.00	1,093,631.60	7,031,451.56	14,332,000.00	41,504,000.00	18,730,824.22
Expense by Category								
Labor	419,377.18	2,531,020.53	5,440,500.00	111,887.05	680,381.07	2,239,500.00	7,680,000.00	4,468,598.40
Benefits	140,559.66	1,801,928.62	2,934,350.00	38,070.55	499,787.71	1,086,650.00	4,021,000.00	1,719,283.67
Contract Services	310,413.01	1,825,669.86	4,689,100.00	768,911.78	4,793,663.29	9,389,900.00	14,079,000.00	7,259,666.85
Professional Development	20,490.46	105,203.25	321,650.00	6,414.77	38,379.38	102,350.00	424,000.00	280,417.37
Overtime	33,822.55	205,037.47	356,100.00	3,764.61	10,828.97	30,900.00	387,000.00	171,133.56
Materials and Supplies	159,438.32	995,178.76	1,268,450.00	8,566.04	50,273.77	315,550.00	1,584,000.00	538,547.47
Utilities	648,715.97	1,587,377.31	2,620,650.00	32,259.53	79,589.02	177,350.00	2,798,000.00	1,131,033.67
Temporary Labor	-	-	-	-	-	-	-	-
Other	8,422.15	654,675.95	866,200.00	2,095.72	163,216.77	161,800.00	1,028,000.00	210,107.28
Standby	2,984.00	16,720.87	33,000.00	176.00	1,119.76	2,000.00	35,000.00	17,159.37
Water Supply	-	494,640.69	768,000.00	-	-	-	768,000.00	273,359.31
Debt Service	-	1,482,343.01	3,082,000.00	-	220,251.00	270,000.00	3,352,000.00	1,649,405.99
Capital Improvement	123,872.30	329,059.38	3,712,000.00	173,933.45	478,704.66	217,000.00	3,929,000.00	3,121,235.96
Capital Outlay	112,902.16	166,422.97	1,080,000.00	-	-	50,000.00	1,130,000.00	963,577.03
Accounting Income Add back	(236,774.46)	(495,482.35)	-	(173,933.45)	(478,704.66)	-	-	974,187.01
Expense Total:	1,744,223.30	11,699,796.32	27,172,000.00	972,146.05	6,537,490.74	14,043,000.00	41,215,000.00	22,777,712.94
Total Surplus (Deficit):	\$ 385,840.79	\$ 4,041,927.90	\$ -	\$ 121,485.55	\$ 493,960.82	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED	MTD	YTD	AMENDED	AMENDED	REMAINING
			BUDGET			BUDGET	TOTAL BUDGET	BUDGET
Revenue								
Water Sales	\$ 1,331,598.77	\$ 10,793,188.77	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 6,694,811.23
Meter Charges	759,756.96	4,555,527.27	9,280,000.00	-	-	-	9,280,000.00	4,724,472.73
Penalties	16,828.94	118,109.50	134,000.00	7,235.78	48,191.47	130,000.00	264,000.00	97,699.03
Wastewater System Charges	-	-	-	382,832.71	2,376,596.87	4,815,000.00	4,815,000.00	2,438,403.13
Wastewater Treatment Charges	-	-	-	703,542.83	4,452,876.25	8,708,000.00	8,708,000.00	4,255,123.75
Other Operating Revenue	10,597.19	231,088.42	56,000.00	-	148,026.28	649,000.00	705,000.00	325,885.30
Non Operating Revenue	11,282.23	43,810.26	214,000.00	20.28	5,760.69	30,000.00	244,000.00	194,429.05
Revenue Total:	2,130,064.09	15,741,724.22	27,172,000.00	1,093,631.60	7,031,451.56	14,332,000.00	41,504,000.00	18,730,824.22
1000 - Board of Directors	9,544.64	68,503.63	170,800.00	4,090.57	28,951.74	73,200.00	244,000.00	146,544.63
2000 - General Administration	57,657.17	466,141.56	931,500.00	22,903.08	184,359.50	397,500.00	1,329,000.00	678,498.94
2100 - Human Resources	60,333.88	877,127.84	1,322,400.00	11,895.49	221,815.48	349,600.00	1,672,000.00	573,056.68
2200 - Public Affairs	56,946.88	470,356.77	1,340,900.00	31,587.97	198,115.87	503,100.00	1,844,000.00	1,175,527.36
2300 - Conservation	27,391.58	179,199.60	614,000.00	-	-	-	614,000.00	434,800.40
3000 - Finance	64,145.90	489,349.77	890,250.00	26,572.86	204,371.94	380,750.00	1,271,000.00	577,278.29
3200 - Information Technology	70,914.68	287,812.55	895,900.00	37,035.80	160,792.45	341,100.00	1,237,000.00	788,395.00
3300 - Customer Service	73,746.38	452,514.14	1,022,400.00	35,818.45	222,742.28	424,600.00	1,447,000.00	771,743.58
3400 - Meter Service	19,997.43	134,076.08	321,000.00	-	107.17	-	321,000.00	186,816.75
4000 - Engineering	42,613.20	394,176.14	1,114,400.00	35,225.35	181,795.12	477,600.00	1,592,000.00	1,016,028.74
5000 - Water Production	688,637.75	2,888,526.50	4,539,000.00	-	-	-	4,539,000.00	1,650,473.50
5100 - Water Treatment	108,614.03	601,603.85	900,000.00	-	-	-	900,000.00	298,396.15
5200 - Water Quality	34,270.85	247,953.14	521,000.00	-	-	-	521,000.00	273,046.86
6000 - Field Maintenance Administration	28,151.41	271,710.44	378,000.00	2,952.92	20,488.09	42,000.00	420,000.00	127,801.47
6100 - Water Maintenance	187,587.74	1,504,275.87	2,808,000.00	-	-	-	2,658,000.00	1,153,724.13
6200 - Wastewater Maintenance	-	-	-	741,412.56	4,768,199.68	10,216,000.00	10,216,000.00	5,447,800.32
7000 - Facilities Maintenance	125,988.13	551,312.69	971,750.00	17,062.90	89,287.51	244,250.00	1,216,000.00	575,399.80
7100 - Fleet Maintenance	87,681.65	332,812.74	506,700.00	5,588.10	36,212.91	56,300.00	563,000.00	193,974.35
8000 - Capital	-	1,482,343.01	7,874,000.00	-	220,251.00	537,000.00	8,411,000.00	6,708,405.99
Total Surplus (Deficit):	\$ 385,840.79	\$ 4,041,927.90	\$ -	\$ 121,485.55	\$ 493,960.82	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,331,598.77	\$ 10,793,188.77	\$ 17,288,000.00	\$ -	\$ -	\$ -	\$ 17,288,000.00	\$ 6,494,811.23
Meter Charges	759,756.96	4,555,527.27	9,280,000.00	-	-	-	9,280,000.00	4,724,472.73
Penalties	16,828.94	118,109.50	134,000.00	7,235.78	48,191.47	130,000.00	264,000.00	97,699.03
Wastewater System Charges	-	-	-	382,832.71	2,376,596.87	4,815,000.00	4,815,000.00	2,438,403.13
Wastewater Treatment Charges	-	-	-	703,542.83	4,452,876.25	8,708,000.00	8,708,000.00	4,255,123.75
Other Operating Revenue	10,597.19	231,088.42	56,000.00	-	148,026.28	649,000.00	705,000.00	325,885.30
Non Operating Revenue	11,282.23	43,810.26	214,000.00	20.28	5,760.69	30,000.00	244,000.00	194,429.05
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,130,064.09	15,741,724.22	26,972,000.00	1,093,631.60	7,031,451.56	14,332,000.00	41,304,000.00	18,530,824.22
Program: 1000 - Board of Directors								
Labor	\$ 4,900.00	\$ 30,257.50	\$ 73,500.00	\$ 2,100.00	\$ 12,967.50	\$ 31,500.00	\$ 105,000.00	\$ 61,775.00
Benefits	3,849.60	28,330.24	61,600.00	1,649.84	12,141.60	26,400.00	88,000.00	47,528.16
Materials and Supplies	795.04	900.04	1,400.00	340.73	385.73	600.00	2,000.00	714.23
Contract Services	-	319.62	13,300.00	-	136.98	5,700.00	19,000.00	18,543.40
Professional Development	-	8,696.23	21,000.00	-	3,319.93	9,000.00	30,000.00	17,983.84
Program: 1000 - Board of Directors Total:	9,544.64	68,503.63	170,800.00	4,090.57	28,951.74	73,200.00	244,000.00	146,544.63
Program: 2000 - General Administration								
Labor	27,693.14	167,425.06	387,100.00	11,868.51	68,908.63	165,900.00	553,000.00	316,666.31
Overtime	204.02	956.72	2,100.00	87.43	393.27	900.00	3,000.00	1,650.01
Benefits	10,981.30	149,900.52	237,300.00	2,899.10	53,832.18	101,700.00	339,000.00	135,267.30
Materials and Supplies	128.88	1,098.53	3,500.00	55.25	470.80	1,500.00	5,000.00	3,430.67
Contract Services	16,665.44	80,823.54	209,300.00	7,142.33	34,638.66	89,700.00	299,000.00	183,537.80
Utilities	327.53	999.87	2,800.00	140.37	428.52	1,200.00	4,000.00	2,571.61
Professional Development	1,656.86	64,937.32	89,400.00	710.09	25,687.44	36,600.00	126,000.00	35,375.24
Program: 2000 - General Administration Total:	57,657.17	466,141.56	931,500.00	22,903.08	184,359.50	397,500.00	1,329,000.00	678,498.94
Program: 2100 - Human Resources								
Labor	30,057.93	106,786.93	207,200.00	4,355.48	22,388.47	88,800.00	296,000.00	166,824.60
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	243.38	378.59	2,100.00	60.84	94.64	900.00	3,000.00	2,526.77
Benefits	5,357.43	73,361.60	120,400.00	1,339.81	26,172.45	51,600.00	172,000.00	72,465.95
Materials and Supplies	-	-	4,900.00	-	-	2,100.00	7,000.00	7,000.00
Contract Services	13,177.47	39,283.21	87,200.00	3,256.87	8,868.81	28,800.00	116,000.00	67,847.98
Utilities	98.12	275.74	700.00	32.59	108.71	300.00	1,000.00	615.55
Professional Development	3,016.74	4,189.02	39,200.00	754.18	969.12	16,800.00	56,000.00	50,841.86
Other	8,382.81	652,852.75	860,700.00	2,095.72	163,213.28	160,300.00	1,021,000.00	204,933.97
Program: 2100 - Human Resources Total:	60,333.88	877,127.84	1,322,400.00	11,895.49	221,815.48	349,600.00	1,672,000.00	573,056.68



**Program Expense Detail Budget-to-Actual
Month Ended December 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	30,166.97	175,942.44	398,400.00	12,057.75	68,215.96	170,600.00	569,000.00	324,841.60
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	1,165.31	1,456.61	11,900.00	499.41	624.26	5,100.00	17,000.00	14,919.13
Benefits	7,567.29	79,044.35	185,500.00	3,088.61	54,227.15	79,500.00	265,000.00	131,728.50
Materials and Supplies	903.21	5,846.56	105,700.00	2,713.39	10,138.08	45,300.00	151,000.00	135,015.36
Contract Services	16,143.72	205,868.35	583,400.00	12,724.14	63,013.69	178,600.00	762,000.00	493,117.96
Utilities	297.99	1,139.78	29,400.00	203.65	1,443.01	12,600.00	42,000.00	39,417.21
Professional Development	702.39	1,058.68	26,600.00	301.02	453.72	11,400.00	38,000.00	36,487.60
Program: 2200 - Public Affairs Total:	56,946.88	470,356.77	1,340,900.00	31,587.97	198,115.87	503,100.00	1,844,000.00	1,175,527.36
Program: 2300 - Conservation								
Labor	10,228.15	62,450.53	111,000.00	-	-	-	111,000.00	48,549.47
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	145.62	7,000.00	-	-	-	7,000.00	6,854.38
Benefits	3,004.65	18,114.82	40,000.00	-	-	-	40,000.00	21,885.18
Materials and Supplies	7,500.66	69,413.27	176,000.00	-	-	-	176,000.00	106,586.73
Contract Services	2,775.50	24,851.56	213,000.00	-	-	-	213,000.00	188,148.44
Utilities	82.62	265.84	26,000.00	-	-	-	26,000.00	25,734.16
Professional Development	3,800.00	3,957.96	41,000.00	-	-	-	41,000.00	37,042.04
Program: 2300 - Conservation Total:	27,391.58	179,199.60	614,000.00	-	-	-	614,000.00	434,800.40
Program: 3000 - Finance								
Labor	33,547.25	245,809.23	519,400.00	14,377.36	101,233.12	222,600.00	742,000.00	394,957.65
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	1,724.64	6,243.55	9,100.00	739.14	2,592.07	3,900.00	13,000.00	4,164.38
Benefits	13,007.56	183,717.20	263,050.00	4,671.92	77,792.16	111,950.00	375,000.00	113,490.64
Materials and Supplies	569.71	2,305.63	7,700.00	244.15	988.11	3,300.00	11,000.00	7,706.26
Contract Services	14,635.41	44,093.83	67,200.00	6,256.87	18,689.17	28,800.00	96,000.00	33,217.00
Utilities	205.08	931.77	2,800.00	87.89	399.34	1,200.00	4,000.00	2,668.89
Professional Development	456.25	6,248.56	20,300.00	195.53	2,677.97	8,700.00	29,000.00	20,073.47
Other	-	-	700.00	-	-	300.00	1,000.00	1,000.00
Program: 3000 - Finance Total:	64,145.90	489,349.77	890,250.00	26,572.86	204,371.94	380,750.00	1,271,000.00	577,278.29
Program: 3200 - Information Technology								
Labor	14,590.74	86,830.52	256,200.00	11,463.66	66,536.54	109,800.00	366,000.00	212,632.94
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	3,426.63	37,599.67	139,300.00	2,901.86	24,234.90	59,700.00	199,000.00	137,165.43
Materials and Supplies	5,569.93	22,002.10	32,200.00	2,387.13	9,429.46	13,800.00	46,000.00	14,568.44
Contract Services	45,600.31	135,296.39	454,900.00	19,542.98	57,984.18	152,100.00	607,000.00	413,719.43
Utilities	1,636.07	4,523.57	4,900.00	701.17	1,938.67	2,100.00	7,000.00	537.76
Professional Development	91.00	1,560.30	8,400.00	39.00	668.70	3,600.00	12,000.00	9,771.00
Program: 3200 - Information Technology Total:	70,914.68	287,812.55	895,900.00	37,035.80	160,792.45	341,100.00	1,237,000.00	788,395.00



**Program Expense Detail Budget-to-Actual
Month Ended December 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	19,708.81	116,294.15	277,100.00	12,422.39	71,564.91	195,900.00	473,000.00	285,140.94
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	1,787.13	6,171.52	4,900.00	1,217.20	4,375.51	2,100.00	7,000.00	(3,547.03)
Benefits	8,349.62	121,113.19	221,600.00	5,012.57	59,813.90	59,400.00	281,000.00	100,072.91
Materials and Supplies	144.06	1,199.96	6,300.00	61.74	514.28	2,700.00	9,000.00	7,285.76
Contract Services	25,230.48	153,970.27	379,400.00	9,181.58	64,355.80	112,600.00	492,000.00	273,673.93
Utilities	11,143.94	44,257.28	115,100.00	4,775.97	18,967.39	45,900.00	161,000.00	97,775.33
Professional Development	7,343.00	7,684.57	13,200.00	3,147.00	3,147.00	4,800.00	18,000.00	7,168.43
Other	39.34	1,823.20	4,800.00	-	3.49	1,200.00	6,000.00	4,173.31
Program: 3300 - Customer Service Total:	73,746.38	452,514.14	1,022,400.00	35,818.45	222,742.28	424,600.00	1,447,000.00	771,743.58
Program: 3400 - Meter Service								
Labor	11,510.26	69,374.27	204,000.00	-	-	-	204,000.00	134,625.73
Overtime	-	506.30	6,000.00	-	-	-	6,000.00	5,493.70
Benefits	4,955.41	48,647.09	96,000.00	-	15.93	-	96,000.00	47,336.98
Materials and Supplies	8.18	10,878.96	5,000.00	-	61.42	-	5,000.00	(5,940.38)
Contract Services	3,303.30	3,900.90	8,000.00	-	29.82	-	8,000.00	4,069.28
Utilities	220.28	768.56	2,000.00	-	-	-	2,000.00	1,231.44
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	19,997.43	134,076.08	321,000.00	-	107.17	-	321,000.00	186,816.75
Program: 4000 - Engineering								
Labor	28,329.65	211,390.10	466,200.00	12,141.23	86,348.43	199,800.00	666,000.00	368,261.47
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	8,215.91	147,576.93	130,200.00	3,520.98	63,139.80	55,800.00	186,000.00	(24,716.73)
Materials and Supplies	341.09	995.61	15,400.00	146.19	426.71	6,600.00	22,000.00	20,577.68
Contract Services	2,474.00	13,970.18	343,000.00	189.00	3,494.33	147,000.00	490,000.00	472,535.49
Utilities	332.74	15,597.01	137,900.00	17,976.60	26,957.00	59,100.00	197,000.00	154,445.99
Professional Development	2,919.81	4,646.31	19,600.00	1,251.35	1,428.85	8,400.00	28,000.00	21,924.84
Program: 4000 - Engineering Total:	42,613.20	394,176.14	1,114,400.00	35,225.35	181,795.12	477,600.00	1,592,000.00	1,016,028.74
Program: 5000 - Water Production								
Labor	57,751.26	348,887.27	732,000.00	-	-	-	732,000.00	383,112.73
Overtime	6,897.77	34,744.94	22,000.00	-	-	-	22,000.00	(12,744.94)
Standby	1,160.00	7,109.47	15,000.00	-	-	-	15,000.00	7,890.53
Benefits	17,663.68	284,722.71	406,000.00	-	-	-	406,000.00	121,277.29
Water Supply	-	494,640.69	768,000.00	-	-	-	768,000.00	273,359.31
Materials and Supplies	11,360.14	108,786.81	335,000.00	-	-	-	335,000.00	226,213.19
Contract Services	21,093.56	379,054.18	386,000.00	-	-	-	386,000.00	6,945.82
Utilities	572,461.34	1,229,345.49	1,864,000.00	-	-	-	1,864,000.00	634,654.51
Professional Development	250.00	1,234.94	11,000.00	-	-	-	11,000.00	9,765.06
Program: 5000 - Water Production Total:	688,637.75	2,888,526.50	4,539,000.00	-	-	-	4,539,000.00	1,650,473.50



**Program Expense Detail Budget-to-Actual
Month Ended December 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	19,921.88	123,780.31	243,000.00	-	-	-	243,000.00	119,219.69
Overtime	2,352.68	19,677.99	39,000.00	-	-	-	39,000.00	19,322.01
Benefits	7,103.96	100,131.03	147,000.00	-	-	-	147,000.00	46,868.97
Materials and Supplies	62,065.56	215,928.09	170,000.00	-	-	-	170,000.00	(45,928.09)
Contract Services	362.25	27,942.28	149,000.00	-	-	-	149,000.00	121,057.72
Utilities	16,807.70	114,144.15	152,000.00	-	-	-	152,000.00	37,855.85
Program: 5100 - Water Treatment Total:	108,614.03	601,603.85	900,000.00	-	-	-	900,000.00	298,396.15
Program: 5200 - Water Quality								
Labor	15,724.80	92,822.97	216,000.00	-	-	-	216,000.00	123,177.03
Overtime	281.64	281.64	12,000.00	-	-	-	12,000.00	11,718.36
Benefits	4,114.26	97,705.16	100,000.00	-	-	-	100,000.00	2,294.84
Materials and Supplies	5,692.77	16,497.07	18,000.00	-	-	-	18,000.00	1,502.93
Contract Services	8,457.38	40,400.02	167,000.00	-	-	-	167,000.00	126,599.98
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	-	246.28	6,000.00	-	-	-	6,000.00	5,753.72
Program: 5200 - Water Quality Total:	34,270.85	247,953.14	521,000.00	-	-	-	521,000.00	273,046.86
Program: 6000 - Field Maintenance Administration								
Labor	14,256.02	84,755.52	180,000.00	1,570.98	8,991.05	20,000.00	200,000.00	106,253.43
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,824.00	9,611.40	18,000.00	176.00	1,119.76	2,000.00	20,000.00	9,268.84
Benefits	5,222.64	158,651.36	116,100.00	570.00	8,469.66	12,900.00	129,000.00	(38,121.02)
Materials and Supplies	1,116.74	1,372.01	2,700.00	10.71	39.07	300.00	3,000.00	1,588.92
Contract Services	387.04	1,379.49	900.00	43.01	153.28	100.00	1,000.00	(532.77)
Utilities	5,090.56	15,197.58	36,900.00	565.62	1,688.62	4,100.00	41,000.00	24,113.80
Professional Development	254.41	743.08	21,600.00	16.60	26.65	2,400.00	24,000.00	23,230.27
Program: 6000 - Field Maintenance Administration Total:	28,151.41	271,710.44	378,000.00	2,952.92	20,488.09	42,000.00	420,000.00	127,801.47
Program: 6100 - Water Maintenance								
Labor	83,942.85	505,101.50	957,000.00	-	-	-	957,000.00	451,898.50
Overtime	18,286.09	129,853.40	219,000.00	-	-	-	219,000.00	89,146.60
Benefits	31,178.86	196,350.34	544,000.00	-	-	-	544,000.00	347,649.66
Materials and Supplies	52,034.20	451,270.20	301,000.00	-	-	-	301,000.00	(150,270.20)
Contract Services	2,145.74	219,810.43	637,000.00	-	-	-	637,000.00	417,189.57
Utilities	-	1,890.00	-	-	-	-	-	(1,890.00)
Program: 6100 - Water Maintenance Total:	187,587.74	1,504,275.87	2,658,000.00	-	-	-	2,658,000.00	1,153,724.13
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	25,858.76	152,058.43	982,000.00	982,000.00	829,941.57
Overtime	-	-	-	956.06	1,621.10	12,000.00	12,000.00	10,378.90
Benefits	-	-	-	10,985.45	101,042.60	496,000.00	496,000.00	394,957.40
Materials and Supplies	-	-	-	2.46	6,812.97	224,000.00	224,000.00	217,187.03
Wastewater Treatment	-	-	-	703,542.83	4,452,876.25	7,610,000.00	7,610,000.00	3,157,123.75
Contract Services	-	-	-	67.00	53,788.33	892,000.00	892,000.00	838,211.67
Program: 6200 - Wastewater Maintenance Total:	-	-	-	741,412.56	4,768,199.68	10,216,000.00	10,216,000.00	5,447,800.32



**Program Expense Detail Budget-to-Actual
Month Ended December 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	11,114.99	66,864.54	130,500.00	3,011.77	17,295.91	43,500.00	174,000.00	89,839.55
Overtime	1,012.03	4,804.51	16,500.00	253.01	1,201.13	5,500.00	22,000.00	15,994.36
Benefits	4,359.58	44,598.47	76,500.00	1,152.04	15,258.51	25,500.00	102,000.00	42,143.02
Materials and Supplies	2,946.29	23,055.36	51,250.00	672.33	4,846.43	11,750.00	63,000.00	35,098.21
Contract Services	76,859.06	318,826.02	574,500.00	5,344.28	30,236.31	120,500.00	695,000.00	345,937.67
Utilities	29,696.18	93,163.79	121,750.00	6,629.47	20,449.22	37,250.00	159,000.00	45,386.99
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	125,988.13	551,312.69	971,750.00	17,062.90	89,287.51	244,250.00	1,216,000.00	575,399.80
Program: 7100 - Fleet Maintenance								
Labor	5,932.48	36,247.69	81,900.00	659.16	3,872.12	9,100.00	91,000.00	50,880.19
Overtime	111.24	194.67	2,700.00	12.36	21.63	300.00	3,000.00	2,783.70
Benefits	1,957.90	31,985.35	47,700.00	217.53	3,552.23	5,300.00	53,000.00	17,462.42
Materials and Supplies	8,261.86	63,628.56	32,400.00	1,931.96	16,160.71	3,600.00	36,000.00	(43,789.27)
Contract Services	61,102.35	135,879.59	216,000.00	1,620.89	5,397.68	24,000.00	240,000.00	98,722.73
Utilities	10,315.82	64,876.88	122,400.00	1,146.20	7,208.54	13,600.00	136,000.00	63,914.58
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	87,681.65	332,812.74	506,700.00	5,588.10	36,212.91	56,300.00	563,000.00	193,974.35
Program: 8000 - Capital								
Debt Service	-	1,482,343.01	3,082,000.00	-	220,251.00	270,000.00	3,352,000.00	1,649,405.99
Capital Improvement	123,872.30	329,059.38	3,712,000.00	173,933.45	478,704.66	217,000.00	3,929,000.00	3,121,235.96
Capital Outlay	112,902.16	166,422.97	1,080,000.00	-	-	50,000.00	1,130,000.00	963,577.03
Accounting Income Add back	(236,774.46)	(495,482.35)	-	(173,933.45)	(478,704.66)	-	-	974,187.01
Program: 8000 - Capital Total:	-	1,482,343.01	7,874,000.00	-	220,251.00	537,000.00	8,411,000.00	6,708,405.99
Total Surplus (Deficit):	\$ 385,840.79	\$ 4,041,927.90	\$ -	\$ 121,485.55	\$ 493,960.82	\$ -	\$ -	\$ -