



Combining Schedule of Net Position  
As of September 30, 2019  
Unaudited

	WATER	WASTEWATER	DISTRICT TOTAL
<b>Assets:</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 25,198,141.12	\$ (14,037,518.77)	\$ 11,160,622.35
Investments	3,425,805.25	1,903,009.69	5,328,814.94
Accounts Receivable, Net	4,284,090.40	270,813.79	4,554,904.19
Interest Receivable	5,951.06	3,377.19	9,328.25
Other Receivables	323,087.79	-	323,087.79
Due from other Governments	58,144.57	14,252,528.00	14,310,672.57
Inventory	300,871.86	6,721.16	307,593.02
Prepaid Expenses	245,439.60	29,346.26	274,785.86
Total Current Assets:	<u>33,841,531.65</u>	<u>2,428,277.32</u>	<u>36,269,808.97</u>
Non-Current Assets:			
Restricted Cash and Cash Equivalents	6,207,207.84	2,661,330.28	8,868,538.12
Capital Assets not being Depreciated	7,887,610.93	39,046,515.51	46,934,126.44
Capital Assets, Net	106,832,482.21	18,901,739.05	125,734,221.26
Total Non-Current Assets:	<u>120,927,300.98</u>	<u>60,609,584.84</u>	<u>181,536,885.82</u>
Total Assets:	154,768,832.63	63,037,862.16	217,806,694.79
Deferred Outflow Of Resources			
Deferred Charge on Refunding	102,610.45	-	102,610.45
Deferred Outflows - Pensions	2,720,647.39	818,040.61	3,538,688.00
Total Assets and Deferred Outflows of Resources:	157,592,090.47	63,855,902.77	221,447,993.24
Current Liabilities:			
Accounts Payable and Accrued Expenses	3,797,174.53	29,959.97	3,827,134.50
Accrued Payroll and Benefits	(18,792.26)	-	(18,792.26)
Customer Service Deposits	1,535,663.01	-	1,535,663.01
Construction Advances and Retentions	106,000.00	1,368,455.75	1,474,455.75
Accrued Interest Payable	410,055.61	52,493.75	462,549.36
Current Portion of Compensated Absences	352,523.20	70,440.80	422,964.00
Current Portion of Long-Term Debt	2,425,302.30	122,957.51	2,548,259.81
Total Current Liabilities:	<u>8,607,926.39</u>	<u>1,644,307.78</u>	<u>10,252,234.17</u>
Non-Current Liabilities:			
Compensated Absences, less current portion	320,337.49	63,478.33	383,815.82
Net Pension Liability	8,394,844.82	2,452,110.18	10,846,955.00
Long Term Debt, Less Current Portion	42,648,258.73	30,588,741.16	73,236,999.89
Other Liabilities	1,173.64	368,303.40	369,477.04
Deferred Inflows Of Resources			
Deferred Inflows - Pensions	513,098.67	160,544.33	673,643.00
Total Non-Current and Deferred Inflows of Resources:	<u>51,877,713.35</u>	<u>33,633,177.40</u>	<u>85,510,890.75</u>
Total Liabilities and Deferred Inflows of Resources:	60,485,639.74	35,277,485.18	95,763,124.92
Equity:			
Equity	93,660,410.20	28,317,825.26	121,978,235.46
Total Total Beginning Equity:	<u>93,660,410.20</u>	<u>28,317,825.26</u>	<u>121,978,235.46</u>
Total Revenue	7,879,261.21	3,472,911.93	11,352,173.14
Total Expense	4,433,220.68	3,212,319.60	7,645,540.28
Revenues Over/Under Expenses	3,446,040.53	260,592.33	3,706,632.86
Total Equity and Current Surplus (Deficit):	97,106,450.73	28,578,417.59	125,684,868.32
Total Liabilities, Equity and Current Surplus (Deficit):	<u>\$ 157,592,090.47</u>	<u>\$ 63,855,902.77</u>	<u>\$ 221,447,993.24</u>



Revenue and Expense Budget-to-Actual by Category  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,814,689.14	\$ 5,420,000.19	\$ 15,900,000.00	\$ -	\$ -	\$ -	\$ 15,900,000.00	\$ 10,479,999.81
Meter Charges	751,777.11	2,257,535.66	8,980,000.00	-	-	-	8,980,000.00	6,722,464.34
Penalties	39,427.48	145,822.20	471,000.00	4,066.06	10,797.50	200,000.00	671,000.00	514,380.30
Wastewater System Charges	-	-	-	400,458.27	1,199,717.03	4,648,000.00	4,648,000.00	3,448,282.97
Wastewater Treatment Charges	-	-	-	744,131.89	2,252,723.35	8,665,000.00	8,665,000.00	6,412,276.65
Other Operating Revenue	19,234.26	37,325.51	-	362.50	362.50	2,000.00	2,000.00	(35,688.01)
Non Operating Revenue	1,975.60	18,577.65	284,000.00	-	9,311.55	50,000.00	334,000.00	306,110.80
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,627,103.59	7,879,261.21	25,635,000.00	1,149,018.72	3,472,911.93	13,565,000.00	39,200,000.00	27,847,826.86
Expense by Category								
Labor	359,387.74	986,955.06	5,214,300.00	93,004.31	248,451.31	1,375,700.00	6,590,000.00	5,354,593.63
Benefits	125,064.32	1,409,812.00	2,822,250.00	27,671.52	361,304.47	754,750.00	3,577,000.00	1,805,883.53
Contract Services	232,753.73	751,546.82	3,765,750.00	782,955.29	2,438,121.22	9,655,250.00	13,421,000.00	10,231,331.96
Professional Development	11,041.14	48,659.79	295,250.00	3,861.23	19,414.21	106,750.00	402,000.00	333,926.00
Overtime	30,513.02	79,264.43	291,350.00	1,155.44	5,028.87	57,650.00	349,000.00	264,706.70
Materials and Supplies	169,124.51	265,397.26	1,275,700.00	10,583.57	23,431.41	129,300.00	1,405,000.00	1,116,171.33
Utilities	241,471.87	515,329.46	2,426,400.00	8,790.42	15,698.79	185,600.00	2,612,000.00	2,080,971.75
Temporary Labor	1,407.92	4,464.23	-	603.38	1,913.23	-	-	(6,377.46)
Other	14,689.43	228,536.51	358,000.00	6,289.04	97,948.01	153,000.00	511,000.00	184,515.48
Standby	2,374.00	6,514.32	33,000.00	366.00	1,008.08	2,000.00	35,000.00	27,477.60
Water Supply	400.00	111,325.00	1,067,000.00	-	-	-	1,067,000.00	955,675.00
Debt Service	25,415.80	25,415.80	4,066,000.00	-	-	312,000.00	4,378,000.00	4,352,584.20
Capital Improvement	41,420.08	52,777.35	3,125,000.00	2,392,526.87	4,111,391.20	200,000.00	3,325,000.00	(839,168.55)
Capital Outlay	35,545.80	103,608.13	895,000.00	14,736.08	21,940.34	633,000.00	1,528,000.00	1,402,451.53
Accounting Income Add back	-	(156,385.48)	-	(2,407,262.95)	(4,133,331.54)	-	-	4,289,717.02
Expense Total:	1,290,609.36	4,433,220.68	25,635,000.00	935,280.20	3,212,319.60	13,565,000.00	39,200,000.00	31,554,459.72
Total Surplus (Deficit):	\$ 1,336,494.23	\$ 3,446,040.53	\$ -	\$ 213,738.52	\$ 260,592.33	\$ -	\$ -	\$ -



Revenue and Expense Budget-to-Actual by Program  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,814,689.14	\$ 5,420,000.19	\$ 15,900,000.00	\$ -	\$ -	\$ -	\$ 15,900,000.00	\$ 10,479,999.81
Meter Charges	751,777.11	2,257,535.66	8,980,000.00	-	-	-	8,980,000.00	6,722,464.34
Penalties	39,427.48	145,822.20	471,000.00	4,066.06	10,797.50	200,000.00	671,000.00	514,380.30
Wastewater System Charges	-	-	-	400,458.27	1,199,717.03	4,648,000.00	4,648,000.00	3,448,282.97
Wastewater Treatment Charges	-	-	-	744,131.89	2,252,723.35	8,665,000.00	8,665,000.00	6,412,276.65
Other Operating Revenue	19,234.26	37,325.51	-	362.50	362.50	2,000.00	2,000.00	(35,688.01)
Non Operating Revenue	1,975.60	18,577.65	284,000.00	-	9,311.55	50,000.00	334,000.00	306,110.80
Revenue Total:	2,627,103.59	7,879,261.21	25,635,000.00	1,149,018.72	3,472,911.93	13,565,000.00	39,200,000.00	27,847,826.86
1000 - Board of Directors	9,980.24	36,171.95	179,900.00	4,226.44	15,413.73	77,100.00	257,000.00	205,414.32
2000 - General Administration	48,667.27	230,379.76	912,800.00	16,876.31	92,135.76	391,200.00	1,304,000.00	981,484.48
2100 - Human Resources	40,330.54	335,158.11	716,800.00	17,284.51	143,639.06	307,200.00	1,024,000.00	545,202.83
2200 - Public Affairs	50,282.31	171,227.13	1,054,200.00	24,288.95	85,956.55	385,800.00	1,440,000.00	1,182,816.32
2300 - Conservation	37,807.87	65,093.80	589,000.00	-	-	-	589,000.00	523,906.20
3000 - Finance	47,118.15	210,316.28	874,600.00	20,140.02	90,117.56	374,400.00	1,249,000.00	948,566.16
3200 - Information Technology	32,451.23	137,616.95	652,400.00	13,208.77	58,279.69	279,600.00	932,000.00	736,103.36
3300 - Customer Service	90,573.33	230,559.67	1,238,200.00	24,133.54	84,169.03	376,800.00	1,615,000.00	1,300,271.30
3400 - Meter Service	16,801.42	73,537.54	295,000.00	-	621.80	-	295,000.00	220,840.66
4000 - Engineering	54,116.15	240,267.79	1,085,700.00	22,461.55	93,318.79	465,300.00	1,551,000.00	1,217,413.42
5000 - Water Production	327,760.02	1,006,431.93	4,667,000.00	-	-	-	4,667,000.00	3,660,568.07
5100 - Water Treatment	86,022.48	232,580.98	870,000.00	-	-	-	870,000.00	637,419.02
5200 - Water Quality	40,710.88	122,858.06	461,000.00	-	-	-	461,000.00	338,141.94
6000 - Field Maintenance Administration	17,115.41	92,043.84	391,500.00	2,222.56	10,773.57	43,500.00	435,000.00	332,182.59
6100 - Water Maintenance	183,818.16	912,267.03	2,317,000.00	-	-	-	2,317,000.00	1,404,732.97
6200 - Wastewater Maintenance	-	-	-	772,734.59	2,474,265.15	9,479,000.00	9,479,000.00	7,004,734.85
7000 - Facilities Maintenance	64,806.74	188,788.80	806,500.00	13,580.42	44,846.00	191,500.00	998,000.00	764,365.20
7100 - Fleet Maintenance	39,865.48	122,505.26	437,400.00	4,122.54	18,782.91	48,600.00	486,000.00	344,711.83
8000 - Capital	102,381.68	25,415.80	8,086,000.00	-	-	1,145,000.00	9,231,000.00	4,915,867.18
Total Surplus (Deficit):	\$ 1,336,494.23	\$ 3,446,040.53	\$ -	\$ 213,738.52	\$ 260,592.33	\$ -	\$ -	\$ -



Program Expense Detail Budget-to-Actual  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,814,689.14	\$ 5,420,000.19	\$ 15,900,000.00	\$ -	\$ -	\$ -	\$ 15,900,000.00	\$ 10,479,999.81
Meter Charges	751,777.11	2,257,535.66	8,980,000.00	-	-	-	8,980,000.00	6,722,464.34
Penalties	39,427.48	145,822.20	471,000.00	4,066.06	10,797.50	200,000.00	671,000.00	514,380.30
Wastewater System Charges	-	-	-	400,458.27	1,199,717.03	4,648,000.00	4,648,000.00	3,448,282.97
Wastewater Treatment Charges	-	-	-	744,131.89	2,252,723.35	8,665,000.00	8,665,000.00	6,412,276.65
Other Operating Revenue	19,234.26	37,325.51	-	362.50	362.50	2,000.00	2,000.00	(35,688.01)
Non Operating Revenue	1,975.60	18,577.65	284,000.00	-	9,311.55	50,000.00	334,000.00	306,110.80
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,627,103.59	7,879,261.21	25,635,000.00	1,149,018.72	3,472,911.93	13,565,000.00	39,200,000.00	27,847,826.86
Program: 1000 - Board of Directors								
Labor	\$ 4,287.50	\$ 12,740.00	\$ 73,500.00	\$ 1,837.50	\$ 5,460.00	\$ 31,500.00	\$ 105,000.00	\$ 86,800.00
Benefits	3,707.94	20,868.64	59,500.00	1,589.14	8,943.78	25,500.00	85,000.00	55,187.58
Materials and Supplies	-	105.00	700.00	-	45.00	300.00	1,000.00	850.00
Contract Services	-	-	7,700.00	-	-	3,300.00	11,000.00	11,000.00
Professional Development	1,984.80	2,458.31	38,500.00	799.80	964.95	16,500.00	55,000.00	51,576.74
Program: 1000 - Board of Directors Total:	9,980.24	36,171.95	179,900.00	4,226.44	15,413.73	77,100.00	257,000.00	205,414.32
Program: 2000 - General Administration								
Labor	24,586.62	65,114.15	361,900.00	10,537.11	27,906.09	155,100.00	517,000.00	423,979.76
Overtime	165.16	308.24	2,100.00	70.78	132.11	900.00	3,000.00	2,559.65
Benefits	10,204.58	113,970.19	226,800.00	2,773.46	44,627.04	97,200.00	324,000.00	165,402.77
Materials and Supplies	-	277.73	4,200.00	-	119.04	1,800.00	6,000.00	5,603.23
Contract Services	12,830.65	23,460.15	237,300.00	3,117.71	7,673.21	101,700.00	339,000.00	307,866.64
Utilities	79.82	159.64	2,100.00	34.21	68.42	900.00	3,000.00	2,771.94
Professional Development	800.44	27,089.66	78,400.00	343.04	11,609.85	33,600.00	112,000.00	73,300.49
Program: 2000 - General Administration Total:	48,667.27	230,379.76	912,800.00	16,876.31	92,135.76	391,200.00	1,304,000.00	981,484.48
Program: 2100 - Human Resources								
Labor	11,582.32	30,774.75	159,600.00	4,963.89	13,189.26	68,400.00	228,000.00	184,035.99
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	145.73	285.61	2,100.00	62.45	122.40	900.00	3,000.00	2,591.99
Benefits	3,843.26	57,396.95	97,300.00	1,647.09	24,598.50	41,700.00	139,000.00	57,004.55
Materials and Supplies	-	233.73	7,000.00	-	100.17	3,000.00	10,000.00	9,666.10
Contract Services	6,035.34	9,891.02	61,600.00	2,586.57	4,239.01	26,400.00	88,000.00	73,869.97
Utilities	26.61	68.62	700.00	11.40	29.40	300.00	1,000.00	901.98
Professional Development	4,022.85	7,962.08	31,500.00	1,724.07	3,412.31	13,500.00	45,000.00	33,625.61
Other	14,674.43	228,545.35	357,000.00	6,289.04	97,948.01	153,000.00	510,000.00	183,506.64
Program: 2100 - Human Resources Total:	40,330.54	335,158.11	716,800.00	17,284.51	143,639.06	307,200.00	1,024,000.00	545,202.83



Program Expense Detail Budget-to-Actual  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	21,993.65	58,046.89	434,000.00	9,425.85	25,559.62	120,000.00	554,000.00	470,393.49
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	260.39	550.42	4,900.00	111.60	276.64	2,100.00	7,000.00	6,172.94
Benefits	5,493.64	71,664.96	179,200.00	2,354.35	35,873.34	76,800.00	256,000.00	148,461.70
Materials and Supplies	2,942.18	3,200.35	116,200.00	3,988.47	5,029.52	49,800.00	166,000.00	157,770.13
Contract Services	18,855.87	35,214.94	275,100.00	7,747.02	17,498.61	117,900.00	393,000.00	340,286.45
Utilities	154.74	308.63	16,100.00	115.29	181.25	6,900.00	23,000.00	22,510.12
Professional Development	581.84	2,240.94	28,700.00	546.37	1,537.57	12,300.00	41,000.00	37,221.49
Program: 2200 - Public Affairs Total:	50,282.31	171,227.13	1,054,200.00	24,288.95	85,956.55	385,800.00	1,440,000.00	1,182,816.32
Program: 2300 - Conservation								
Labor	9,615.29	25,645.51	101,000.00	-	-	-	101,000.00	75,354.49
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	346.73	467.91	3,000.00	-	-	-	3,000.00	2,532.09
Benefits	2,442.53	10,020.62	30,000.00	-	-	-	30,000.00	19,979.38
Materials and Supplies	24,468.15	24,858.52	223,000.00	-	-	-	223,000.00	198,141.48
Contract Services	900.00	3,952.46	200,000.00	-	-	-	200,000.00	196,047.54
Utilities	35.17	148.78	22,000.00	-	-	-	22,000.00	21,851.22
Professional Development	-	-	10,000.00	-	-	-	10,000.00	10,000.00
Program: 2300 - Conservation Total:	37,807.87	65,093.80	589,000.00	-	-	-	589,000.00	523,906.20
Program: 3000 - Finance								
Labor	34,210.35	91,763.60	474,600.00	14,632.05	39,238.74	203,400.00	678,000.00	546,997.66
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	54.12	638.26	3,500.00	23.19	273.53	1,500.00	5,000.00	4,088.21
Benefits	9,931.25	148,872.49	263,200.00	4,251.58	63,790.92	112,800.00	376,000.00	163,336.59
Materials and Supplies	673.62	817.33	7,700.00	288.69	350.28	3,300.00	11,000.00	9,832.39
Contract Services	1,837.13	(33,731.85)	104,300.00	768.06	(14,374.41)	44,700.00	149,000.00	197,106.26
Utilities	142.50	285.91	2,800.00	61.08	122.54	1,200.00	4,000.00	3,591.55
Professional Development	269.18	1,670.54	17,500.00	115.37	715.96	7,500.00	25,000.00	22,613.50
Other	-	-	1,000.00	-	-	-	1,000.00	1,000.00
Program: 3000 - Finance Total:	47,118.15	210,316.28	874,600.00	20,140.02	90,117.56	374,400.00	1,249,000.00	948,566.16
Program: 3200 - Information Technology								
Labor	9,720.48	38,250.30	240,800.00	4,165.93	16,393.01	103,200.00	344,000.00	289,356.69
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	3,145.59	31,173.49	70,700.00	649.21	12,661.07	30,300.00	101,000.00	57,165.44
Materials and Supplies	856.23	2,002.19	25,900.00	366.95	858.07	11,100.00	37,000.00	34,139.74
Contract Services	18,082.63	65,191.71	299,600.00	7,749.70	27,939.30	128,400.00	428,000.00	334,868.99
Utilities	374.54	674.83	3,500.00	160.51	289.20	1,500.00	5,000.00	4,035.97
Professional Development	271.76	324.43	11,900.00	116.47	139.04	5,100.00	17,000.00	16,536.53
Program: 3200 - Information Technology Total:	32,451.23	137,616.95	652,400.00	13,208.77	58,279.69	279,600.00	932,000.00	736,103.36



Program Expense Detail Budget-to-Actual  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET	TOTAL BUDGET	BUDGET
Program: 3300 - Customer Service								
Labor	16,707.06	44,747.80	240,800.00	7,160.16	19,177.62	103,200.00	344,000.00	280,074.58
Temporary Labor	1,407.92	4,464.23	-	603.38	1,913.23	-	-	(6,377.46)
Overtime	186.35	858.36	3,500.00	79.86	367.85	1,500.00	5,000.00	3,773.79
Benefits	7,380.08	70,397.19	147,000.00	3,162.75	30,209.21	63,000.00	210,000.00	109,393.60
Materials and Supplies	968.43	1,050.71	6,300.00	415.05	450.31	2,700.00	9,000.00	7,498.98
Contract Services	55,984.00	100,365.10	716,700.00	9,316.12	28,336.57	153,300.00	870,000.00	741,298.33
Utilities	7,924.49	8,666.56	110,700.00	3,396.22	3,714.24	48,300.00	159,000.00	146,619.20
Professional Development	-	18.56	13,200.00	-	-	4,800.00	18,000.00	17,981.44
Other	15.00	(8.84)	-	-	-	-	-	8.84
Program: 3300 - Customer Service Total:	90,573.33	230,559.67	1,238,200.00	24,133.54	84,169.03	376,800.00	1,615,000.00	1,300,271.30
Program: 3400 - Meter Service								
Labor	13,123.63	35,465.44	187,000.00	-	517.04	-	187,000.00	151,017.52
Overtime	23.22	43.32	10,000.00	-	-	-	10,000.00	9,956.68
Benefits	3,232.85	36,525.00	83,000.00	-	104.76	-	83,000.00	46,370.24
Materials and Supplies	140.53	380.25	5,000.00	-	-	-	5,000.00	4,619.75
Contract Services	169.93	899.44	8,000.00	-	-	-	8,000.00	7,100.56
Utilities	111.26	224.09	2,000.00	-	-	-	2,000.00	1,775.91
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	16,801.42	73,537.54	295,000.00	-	621.80	-	295,000.00	220,840.66
Program: 4000 - Engineering								
Labor	36,987.20	96,858.16	491,400.00	15,851.62	41,510.55	210,600.00	702,000.00	563,631.29
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	78.66	1,400.00	-	33.71	600.00	2,000.00	1,887.63
Benefits	9,877.23	108,694.50	212,800.00	4,232.98	46,567.68	91,200.00	304,000.00	148,737.82
Materials and Supplies	499.77	499.77	16,100.00	214.19	214.19	6,900.00	23,000.00	22,286.04
Contract Services	1,180.70	6,499.80	202,300.00	2,106.01	3,680.62	86,700.00	289,000.00	278,819.58
Utilities	5,571.25	25,928.54	137,200.00	56.75	579.90	58,800.00	196,000.00	169,491.56
Professional Development	-	1,708.36	24,500.00	-	732.14	10,500.00	35,000.00	32,559.50
Program: 4000 - Engineering Surplus Total:	54,116.15	240,267.79	1,085,700.00	22,461.55	93,318.79	465,300.00	1,551,000.00	1,217,413.42
Program: 5000 - Water Production								
Labor	44,771.23	124,723.65	709,000.00	-	-	-	709,000.00	584,276.35
Overtime	1,351.06	4,271.08	61,000.00	-	-	-	61,000.00	56,728.92
Standby	1,080.00	3,076.00	15,000.00	-	-	-	15,000.00	11,924.00
Benefits	14,381.85	249,711.16	461,000.00	-	-	-	461,000.00	211,288.84
Water Supply	400.00	111,325.00	1,067,000.00	-	-	-	1,067,000.00	955,675.00
Materials and Supplies	49,405.99	61,925.41	299,000.00	-	-	-	299,000.00	237,074.59
Contract Services	23,944.88	61,900.87	381,000.00	-	-	-	381,000.00	319,099.13
Utilities	191,037.14	386,770.89	1,664,000.00	-	-	-	1,664,000.00	1,277,229.11
Professional Development	1,387.87	2,727.87	10,000.00	-	-	-	10,000.00	7,272.13
Program: 5000 - Water Production Total:	327,760.02	1,006,431.93	4,667,000.00	-	-	-	4,667,000.00	3,660,568.07



Program Expense Detail Budget-to-Actual  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 5100 - Water Treatment								
Labor	16,870.40	50,479.73	242,000.00	-	-	-	242,000.00	191,520.27
Overtime	2,922.25	9,927.69	25,000.00	-	-	-	25,000.00	15,072.31
Benefits	5,946.24	85,153.62	139,000.00	-	-	-	139,000.00	53,846.38
Materials and Supplies	38,306.70	40,979.00	165,000.00	-	-	-	165,000.00	124,021.00
Contract Services	9,717.39	10,693.29	149,000.00	-	-	-	149,000.00	138,306.71
Utilities	12,259.50	35,347.65	150,000.00	-	-	-	150,000.00	114,652.35
Program: 5100 - Water Treatment Total:	86,022.48	232,580.98	870,000.00	-	-	-	870,000.00	637,419.02
Program: 5200 - Water Quality								
Labor	13,094.40	35,005.15	176,000.00	-	-	-	176,000.00	140,994.85
Overtime	110.43	110.43	15,000.00	-	-	-	15,000.00	14,889.57
Benefits	3,589.51	50,362.54	82,000.00	-	-	-	82,000.00	31,637.46
Materials and Supplies	254.25	1,333.40	18,000.00	-	-	-	18,000.00	16,666.60
Contract Services	23,662.29	36,046.54	162,000.00	-	-	-	162,000.00	125,953.46
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	-	-	6,000.00	-	-	-	6,000.00	6,000.00
Program: 5200 - Water Quality Total:	40,710.88	122,858.06	461,000.00	-	-	-	461,000.00	338,141.94
Program: 6000 - Field Maintenance Administration								
Labor	10,140.34	24,000.84	170,100.00	1,120.89	2,559.82	18,900.00	189,000.00	162,439.34
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	18,000.00	-	-	2,000.00	20,000.00	20,000.00
Standby	1,294.00	3,438.32	18,000.00	366.00	1,008.08	2,000.00	20,000.00	15,553.60
Benefits	2,698.82	59,052.30	124,200.00	379.58	6,559.59	13,800.00	138,000.00	72,388.11
Materials and Supplies	-	-	2,700.00	-	-	300.00	3,000.00	3,000.00
Contract Services	122.41	304.65	900.00	13.60	33.84	100.00	1,000.00	661.51
Utilities	1,137.44	2,788.69	36,900.00	126.38	309.85	4,100.00	41,000.00	37,901.46
Professional Development	1,722.40	2,459.04	20,700.00	216.11	302.39	2,300.00	23,000.00	20,238.57
Program: 6000 - Field Maintenance Administration Total:	17,115.41	92,043.84	391,500.00	2,222.56	10,773.57	43,500.00	435,000.00	332,182.59
Program: 6100 - Water Maintenance								
Labor	77,330.48	215,013.66	957,000.00	-	-	-	957,000.00	741,986.34
Overtime	22,152.54	57,215.62	130,000.00	-	-	-	130,000.00	72,784.38
Benefits	33,861.49	234,702.40	527,000.00	-	-	-	527,000.00	292,297.60
Materials and Supplies	36,366.05	105,072.36	301,000.00	-	-	-	301,000.00	195,927.64
Contract Services	14,107.60	294,997.99	402,000.00	-	-	-	402,000.00	107,002.01
Utilities	-	5,265.00	-	-	-	-	-	(5,265.00)
Program: 6100 - Water Maintenance Total:	183,818.16	912,267.03	2,317,000.00	-	-	-	2,317,000.00	1,404,732.97
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	19,758.12	47,338.42	313,000.00	313,000.00	265,661.58
Overtime	-	-	-	-	2,442.90	45,000.00	45,000.00	42,557.10
Benefits	-	-	-	5,169.23	72,447.57	173,000.00	173,000.00	100,552.43
Materials and Supplies	-	-	-	3,034.67	10,473.34	36,000.00	36,000.00	25,526.66
Wastewater Treatment	-	-	-	744,131.89	2,252,723.35	7,610,000.00	7,610,000.00	5,357,276.65
Contract Services	-	-	-	640.68	88,839.57	1,302,000.00	1,302,000.00	1,213,160.43
Program: 6200 - Wastewater Maintenance Total:	-	-	-	772,734.59	2,474,265.15	9,479,000.00	9,479,000.00	7,004,734.85



Program Expense Detail Budget-to-Actual  
 Month Ended September 30, 2019  
 Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET		
Program: 7000 - Facilities Maintenance								
Labor	8,797.11	23,427.76	120,000.00	2,932.33	7,945.83	40,000.00	160,000.00	128,626.41
Overtime	2,444.70	4,272.26	11,250.00	814.89	1,444.11	3,750.00	15,000.00	9,283.63
Benefits	3,708.71	33,980.17	69,750.00	1,236.05	11,800.85	23,250.00	93,000.00	47,218.98
Materials and Supplies	8,257.11	11,918.15	45,500.00	1,538.16	2,602.54	10,500.00	56,000.00	41,479.31
Contract Services	30,044.16	89,641.14	396,250.00	3,459.57	13,220.04	62,750.00	459,000.00	356,138.82
Utilities	11,554.95	25,549.32	163,000.00	3,599.42	7,832.63	51,000.00	214,000.00	180,618.05
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	64,806.74	188,788.80	806,500.00	13,580.42	44,846.00	191,500.00	998,000.00	764,365.20
Program: 7100 - Fleet Maintenance								
Labor	5,569.68	14,897.67	75,600.00	618.86	1,655.31	8,400.00	84,000.00	67,447.02
Overtime	496.07	522.18	2,700.00	55.12	58.02	300.00	3,000.00	2,419.80
Benefits	1,473.02	26,980.17	47,700.00	163.65	2,997.76	5,300.00	53,000.00	23,022.07
Materials and Supplies	5,985.50	10,743.36	32,400.00	737.39	3,188.95	3,600.00	36,000.00	22,067.69
Contract Services	15,278.75	46,219.57	162,000.00	1,318.36	8,311.51	18,000.00	180,000.00	125,468.92
Utilities	11,062.46	23,142.31	113,400.00	1,229.16	2,571.36	12,600.00	126,000.00	100,286.33
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	39,865.48	122,505.26	437,400.00	4,122.54	18,782.91	48,600.00	486,000.00	344,711.83
Program: 8000 - Capital								
Debt Service	25,415.80	25,415.80	4,066,000.00	-	-	312,000.00	4,378,000.00	4,352,584.20
Capital Improvement	41,420.08	52,777.35	3,125,000.00	2,392,526.87	4,111,391.20	200,000.00	3,325,000.00	(839,168.55)
Capital Outlay	35,545.80	103,608.13	895,000.00	14,736.08	21,940.34	633,000.00	1,528,000.00	1,402,451.53
Accounting Income Add back	(76,965.88)	(156,385.48)	-	(2,407,262.95)	(4,133,331.54)	-	-	4,289,717.02
Program: 8000 - Capital Total:	25,415.80	25,415.80	8,086,000.00	-	-	1,145,000.00	9,231,000.00	9,205,584.20
Total Surplus (Deficit):	\$ 1,413,460.11	\$ 3,446,040.53	\$ -	\$ 213,738.52	\$ 260,592.33	\$ -	\$ -	\$ -