



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

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 2,832,630.11	\$ -	\$ 2,832,630.11
Investments	2,417,572.36	1,361,154.14	3,778,726.50
Accounts Receivable, Net	5,958,479.09	339,941.15	6,298,420.24
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	792,087.11	-	792,087.11
Due from Sewer Fund	20,942,552.50	-	20,942,552.50
Due from Other Governments	10,468,186.01	8,465,205.84	18,933,391.85
Inventory	395,022.16	6,721.16	401,743.32
Prepaid Expenses	313,149.32	55,806.64	368,955.96
Total Current Assets:	44,119,678.66	10,232,206.12	54,351,884.78
Non-Current Assets:			
Restricted Cash and Cash Equivalents	4,928,066.64	4,799,152.97	9,727,219.61
Capital Assets not being Depreciated	9,277,865.65	167,725,484.26	177,003,349.91
Capital Assets, Net	103,440,179.07	18,214,035.68	121,654,214.75
Total Non-Current Assets:	117,646,111.36	190,738,672.91	308,384,784.27
Total Assets:	161,765,790.02	200,970,879.03	362,736,669.05
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:	165,222,993.41	202,130,572.82	367,353,566.23
Current Liabilities:			
Accounts Payable and Accrued Expenses	9,281,868.57	27,441.76	9,309,310.33
Due to Water Fund	-	20,942,552.50	20,942,552.50
Accrued Payroll and Benefits	2,898.85	-	2,898.85
Customer Service Deposits	1,319,752.98	-	1,319,752.98
Construction Advances and Retentions	106,291.60	7,680,955.61	7,787,247.21
Accrued Interest Payable	107,096.97	25,124.88	132,221.85
Current Portion of Compensated Absences	494,407.20	135,849.80	630,257.00
Current Portion of Long-Term Debt	2,325,075.39	96,250.00	2,421,325.39
Total Current Liabilities:	13,637,391.56	28,908,174.55	42,545,566.11
Non-Current Liabilities:			
Compensated Absences, less current portion	400,473.33	97,723.92	498,197.25
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	131,688,717.10	170,008,886.47
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:	48,416,263.56	134,736,168.56	183,152,432.12
Total Liabilities and Deferred Inflows of Resources:	62,053,655.12	163,644,343.11	225,697,998.23
Equity:			
Equity	101,555,878.78	38,334,928.45	139,890,807.23
Total Total Beginning Equity:	101,555,878.78	38,334,928.45	139,890,807.23
Total Revenue	5,894,491.60	2,475,248.71	8,369,740.31
Total Expense	4,281,032.09	2,323,947.45	6,604,979.54
Revenues Over/Under Expenses	1,613,459.51	151,301.26	1,764,760.77
Total Equity and Current Surplus (Deficit):	103,169,338.29	38,486,229.71	141,655,568.00
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 165,222,993.41	\$ 202,130,572.82	\$ 367,353,566.23



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,819,396.78	\$ 4,222,783.71	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 13,265,216.29
Meter Charges	759,108.60	1,517,408.74	9,280,000.00	-	-	-	9,280,000.00	7,762,591.26
Penalties	23,461.21	37,401.52	134,000.00	9,202.86	15,466.33	130,000.00	264,000.00	211,132.15
Wastewater System Charges	-	-	-	390,628.46	806,287.65	4,815,000.00	4,815,000.00	4,008,712.35
Wastewater Treatment Charges	-	-	-	726,398.06	1,534,546.45	8,708,000.00	8,708,000.00	7,173,453.55
Other Operating Revenue	7,781.10	111,732.28	56,000.00	-	118,948.28	649,000.00	705,000.00	474,319.44
Non Operating Revenue	1,899.18	5,165.35	214,000.00	-	-	30,000.00	244,000.00	238,834.65
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,611,646.87	5,894,491.60	27,172,000.00	1,126,229.38	2,475,248.71	14,332,000.00	41,504,000.00	33,134,259.69
Expense by Category								
Labor	408,590.91	663,557.21	5,440,500.00	114,642.49	159,689.48	2,239,500.00	7,680,000.00	6,856,753.31
Benefits	168,222.16	1,202,368.28	2,934,350.00	46,361.17	340,110.05	1,086,650.00	4,021,000.00	2,478,521.67
Contract Services	297,670.45	426,253.27	4,689,100.00	794,579.72	1,628,914.99	9,389,900.00	14,079,000.00	11,823,831.74
Professional Development	24,667.26	39,309.64	321,650.00	8,363.95	14,429.95	102,350.00	424,000.00	370,260.41
Overtime	30,976.84	53,078.47	356,100.00	1,371.11	2,152.11	30,900.00	387,000.00	331,769.42
Materials and Supplies	95,277.20	254,531.24	1,268,450.00	11,349.10	14,149.81	315,550.00	1,584,000.00	1,315,318.95
Utilities	373,080.26	526,463.22	2,620,650.00	8,652.25	9,590.07	177,350.00	2,798,000.00	2,261,946.71
Temporary Labor	-	-	-	-	-	-	-	-
Other	9,840.34	619,539.89	866,200.00	2,273.16	154,607.23	161,800.00	1,028,000.00	253,852.88
Standby	2,524.00	4,376.87	33,000.00	256.00	303.76	2,000.00	35,000.00	30,319.37
Water Supply	-	491,554.00	768,000.00	-	-	-	768,000.00	276,446.00
Debt Service	-	-	3,082,000.00	-	-	270,000.00	3,352,000.00	3,352,000.00
Capital Improvement	(83,352.03)	(34,371.87)	3,712,000.00	4,750.00	28,534.00	217,000.00	3,929,000.00	3,934,837.87
Capital Outlay	-	-	1,080,000.00	-	-	50,000.00	1,130,000.00	1,130,000.00
Accounting Income Add back	83,352.03	34,371.87	-	(4,750.00)	(28,534.00)	-	-	(5,837.87)
Expense Total:	1,410,849.42	4,281,032.09	27,172,000.00	987,848.95	2,323,947.45	14,043,000.00	41,215,000.00	34,410,020.46
Total Surplus (Deficit):	\$ 1,200,797.45	\$ 1,613,459.51	\$ -	\$ 138,380.43	\$ 151,301.26	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,819,396.78	\$ 4,222,783.71	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 13,265,216.29
Meter Charges	759,108.60	1,517,408.74	9,280,000.00	-	-	-	9,280,000.00	7,762,591.26
Penalties	23,461.21	37,401.52	134,000.00	9,202.86	15,466.33	130,000.00	264,000.00	211,132.15
Wastewater System Charges	-	-	-	390,628.46	806,287.65	4,815,000.00	4,815,000.00	4,008,712.35
Wastewater Treatment Charges	-	-	-	726,398.06	1,534,546.45	8,708,000.00	8,708,000.00	7,173,453.55
Other Operating Revenue	7,781.10	111,732.28	56,000.00	-	118,948.28	649,000.00	705,000.00	474,319.44
Non Operating Revenue	1,899.18	5,165.35	214,000.00	-	-	30,000.00	244,000.00	238,834.65
Revenue Total:	2,611,646.87	5,894,491.60	27,172,000.00	1,126,229.38	2,475,248.71	14,332,000.00	41,504,000.00	33,134,259.69
1000 - Board of Directors	14,411.63	27,492.58	170,800.00	6,176.43	11,782.56	73,200.00	244,000.00	204,724.86
2000 - General Administration	54,872.61	175,860.09	931,500.00	21,626.75	69,725.85	397,500.00	1,329,000.00	1,083,414.06
2100 - Human Resources	45,271.63	711,326.95	1,322,400.00	11,292.59	184,368.61	349,600.00	1,672,000.00	776,304.44
2200 - Public Affairs	43,940.68	106,523.80	1,340,900.00	31,837.65	78,304.08	503,100.00	1,844,000.00	1,659,172.12
2300 - Conservation	20,740.27	24,210.64	614,000.00	-	-	-	614,000.00	589,789.36
3000 - Finance	62,552.36	202,593.10	890,250.00	26,764.02	82,709.37	380,750.00	1,271,000.00	985,697.53
3200 - Information Technology	87,313.14	117,831.18	895,900.00	44,052.63	58,354.42	341,100.00	1,237,000.00	1,060,814.40
3300 - Customer Service	60,617.75	162,923.56	1,022,400.00	31,383.25	75,533.85	424,600.00	1,447,000.00	1,208,542.59
3400 - Meter Service	18,332.60	47,670.32	321,000.00	61.42	107.17	-	321,000.00	273,222.51
4000 - Engineering	50,938.90	177,363.22	1,114,400.00	22,005.67	70,405.62	477,600.00	1,592,000.00	1,344,231.16
5000 - Water Production	461,471.33	1,329,299.14	4,539,000.00	-	-	-	4,539,000.00	3,209,700.86
5100 - Water Treatment	76,072.59	199,011.16	900,000.00	-	-	-	900,000.00	700,988.84
5200 - Water Quality	30,441.55	118,882.03	521,000.00	-	-	-	521,000.00	402,117.97
6000 - Field Maintenance Administration	24,129.16	164,196.03	378,000.00	2,764.09	8,716.48	42,000.00	420,000.00	247,087.49
6100 - Water Maintenance	229,091.27	468,562.54	2,808,000.00	-	-	-	2,658,000.00	2,189,437.46
6200 - Wastewater Maintenance	-	-	-	769,427.41	1,643,826.85	10,216,000.00	10,216,000.00	8,572,173.15
7000 - Facilities Maintenance	81,294.60	154,680.98	971,750.00	14,591.17	29,747.76	244,250.00	1,216,000.00	1,031,571.26
7100 - Fleet Maintenance	49,357.35	92,604.77	506,700.00	5,865.87	10,364.83	56,300.00	563,000.00	460,030.40
8000 - Capital	-	-	7,874,000.00	-	-	537,000.00	8,411,000.00	8,411,000.00
Total Surplus (Deficit):	\$ 1,200,797.45	\$ 1,613,459.51	\$ -	\$ 138,380.43	\$ 151,301.26	\$ -	\$ -	\$ -



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

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,819,396.78	\$ 4,222,783.71	\$ 17,288,000.00	\$ -	\$ -	\$ -	\$ 17,288,000.00	\$ 13,065,216.29
Meter Charges	759,108.60	1,517,408.74	9,280,000.00	-	-	-	9,280,000.00	7,762,591.26
Penalties	23,461.21	37,401.52	134,000.00	9,202.86	15,466.33	130,000.00	264,000.00	211,132.15
Wastewater System Charges	-	-	-	390,628.46	806,287.65	4,815,000.00	4,815,000.00	4,008,712.35
Wastewater Treatment Charges	-	-	-	726,398.06	1,534,546.45	8,708,000.00	8,708,000.00	7,173,453.55
Other Operating Revenue	7,781.10	111,732.28	56,000.00	-	118,948.28	649,000.00	705,000.00	474,319.44
Non Operating Revenue	1,899.18	5,165.35	214,000.00	-	-	30,000.00	244,000.00	238,834.65
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,611,646.87	5,894,491.60	26,972,000.00	1,126,229.38	2,475,248.71	14,332,000.00	41,304,000.00	32,934,259.69
Program: 1000 - Board of Directors								
Labor	\$ 4,532.50	\$ 10,167.50	\$ 73,500.00	\$ 1,942.50	\$ 4,357.50	\$ 31,500.00	\$ 105,000.00	\$ 90,475.00
Benefits	5,497.42	12,894.37	61,600.00	2,356.05	5,526.18	26,400.00	88,000.00	69,579.45
Materials and Supplies	-	-	1,400.00	-	-	600.00	2,000.00	2,000.00
Contract Services	-	-	13,300.00	-	-	5,700.00	19,000.00	19,000.00
Professional Development	4,381.71	4,430.71	21,000.00	1,877.88	1,898.88	9,000.00	30,000.00	23,670.41
Program: 1000 - Board of Directors Total:	14,411.63	27,492.58	170,800.00	6,176.43	11,782.56	73,200.00	244,000.00	204,724.86
Program: 2000 - General Administration								
Labor	27,469.80	44,232.17	387,100.00	11,716.85	16,111.62	165,900.00	553,000.00	492,656.21
Overtime	51.01	130.44	2,100.00	21.86	39.17	900.00	3,000.00	2,830.39
Benefits	11,968.17	98,867.36	237,300.00	3,295.05	39,590.72	101,700.00	339,000.00	200,541.92
Materials and Supplies	25.20	331.69	3,500.00	10.80	142.15	1,500.00	5,000.00	4,526.16
Contract Services	10,080.00	13,020.00	209,300.00	4,320.00	5,580.00	89,700.00	299,000.00	280,400.00
Utilities	149.35	149.35	2,800.00	64.01	64.01	1,200.00	4,000.00	3,786.64
Professional Development	5,129.08	19,129.08	89,400.00	2,198.18	8,198.18	36,600.00	126,000.00	98,672.74
Program: 2000 - General Administration Total:	54,872.61	175,860.09	931,500.00	21,626.75	69,725.85	397,500.00	1,329,000.00	1,083,414.06
Program: 2100 - Human Resources								
Labor	13,643.45	21,398.39	207,200.00	3,410.95	4,200.19	88,800.00	296,000.00	270,401.42
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	6,048.70	50,607.95	120,400.00	1,631.99	20,483.47	51,600.00	172,000.00	100,908.58
Materials and Supplies	-	-	4,900.00	-	-	2,100.00	7,000.00	7,000.00
Contract Services	4,642.71	9,047.64	87,200.00	1,085.67	2,186.90	28,800.00	116,000.00	104,765.46
Utilities	44.26	44.26	700.00	18.97	18.97	300.00	1,000.00	936.77
Professional Development	11,813.87	11,813.87	39,200.00	2,875.34	2,875.34	16,800.00	56,000.00	41,310.79
Other	9,078.64	618,414.84	860,700.00	2,269.67	154,603.74	160,300.00	1,021,000.00	247,981.42
Program: 2100 - Human Resources Total:	45,271.63	711,326.95	1,322,400.00	11,292.59	184,368.61	349,600.00	1,672,000.00	776,304.44



**Program Expense Detail Budget-to-Actual
Month Ended August 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	28,590.23	45,926.62	398,400.00	11,532.19	15,888.65	170,600.00	569,000.00	507,184.73
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	11,900.00	-	-	5,100.00	17,000.00	17,000.00
Benefits	8,560.92	47,255.09	185,500.00	4,212.41	41,219.17	79,500.00	265,000.00	176,525.74
Materials and Supplies	622.32	742.40	105,700.00	887.34	938.81	45,300.00	151,000.00	149,318.79
Contract Services	5,849.43	12,187.96	583,400.00	15,002.67	19,725.55	178,600.00	762,000.00	730,086.49
Utilities	203.68	297.63	29,400.00	154.14	483.00	12,600.00	42,000.00	41,219.37
Professional Development	114.10	114.10	26,600.00	48.90	48.90	11,400.00	38,000.00	37,837.00
Program: 2200 - Public Affairs Total:	43,940.68	106,523.80	1,340,900.00	31,837.65	78,304.08	503,100.00	1,844,000.00	1,659,172.12
Program: 2300 - Conservation								
Labor	10,228.15	16,483.82	111,000.00	-	-	-	111,000.00	94,516.18
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	3,462.38	5,545.31	40,000.00	-	-	-	40,000.00	34,454.69
Materials and Supplies	99.02	(8,268.14)	176,000.00	-	-	-	176,000.00	184,268.14
Contract Services	6,902.43	10,401.36	213,000.00	-	-	-	213,000.00	202,598.64
Utilities	48.29	48.29	26,000.00	-	-	-	26,000.00	25,951.71
Professional Development	-	-	41,000.00	-	-	-	41,000.00	41,000.00
Program: 2300 - Conservation Total:	20,740.27	24,210.64	614,000.00	-	-	-	614,000.00	589,789.36
Program: 3000 - Finance								
Labor	40,550.28	65,171.69	519,400.00	17,346.55	23,913.57	222,600.00	742,000.00	652,914.74
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	256.00	1,391.89	9,100.00	109.72	512.76	3,900.00	13,000.00	11,095.35
Benefits	14,979.65	128,840.77	263,050.00	6,407.85	55,202.14	111,950.00	375,000.00	190,957.09
Materials and Supplies	390.19	707.51	7,700.00	167.22	303.22	3,300.00	11,000.00	9,989.27
Contract Services	2,869.65	2,869.65	67,200.00	1,229.85	1,229.85	28,800.00	96,000.00	91,900.50
Utilities	341.09	341.09	2,800.00	146.18	146.18	1,200.00	4,000.00	3,512.73
Professional Development	3,165.50	3,270.50	20,300.00	1,356.65	1,401.65	8,700.00	29,000.00	24,327.85
Other	-	-	700.00	-	-	300.00	1,000.00	1,000.00
Program: 3000 - Finance Total:	62,552.36	202,593.10	890,250.00	26,764.02	82,709.37	380,750.00	1,271,000.00	985,697.53
Program: 3200 - Information Technology								
Labor	14,120.33	22,616.98	256,200.00	11,262.07	15,569.28	109,800.00	366,000.00	327,813.74
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	4,376.42	22,836.27	139,300.00	3,297.82	11,766.05	59,700.00	199,000.00	164,397.68
Materials and Supplies	4,382.24	6,319.29	32,200.00	1,878.11	2,708.25	13,800.00	46,000.00	36,972.46
Contract Services	63,932.69	65,557.18	454,900.00	27,399.72	28,095.93	152,100.00	607,000.00	513,346.89
Utilities	501.46	501.46	4,900.00	214.91	214.91	2,100.00	7,000.00	6,283.63
Professional Development	-	-	8,400.00	-	-	3,600.00	12,000.00	12,000.00
Program: 3200 - Information Technology Total:	87,313.14	117,831.18	895,900.00	44,052.63	58,354.42	341,100.00	1,237,000.00	1,060,814.40



**Program Expense Detail Budget-to-Actual
Month Ended August 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	18,883.40	30,287.14	277,100.00	12,068.62	16,813.89	195,900.00	473,000.00	425,898.97
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	754.23	1,263.81	4,900.00	642.36	996.83	2,100.00	7,000.00	4,739.36
Benefits	10,489.03	86,911.89	221,600.00	5,927.58	39,147.24	59,400.00	281,000.00	154,940.87
Materials and Supplies	156.78	262.35	6,300.00	67.19	112.43	2,700.00	9,000.00	8,625.22
Contract Services	28,563.69	42,064.40	379,400.00	12,241.62	18,027.58	112,600.00	492,000.00	431,908.02
Utilities	1,008.92	1,008.92	115,100.00	432.39	432.39	45,900.00	161,000.00	159,558.69
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	761.70	1,125.05	4,800.00	3.49	3.49	1,200.00	6,000.00	4,871.46
Program: 3300 - Customer Service Total:	60,617.75	162,923.56	1,022,400.00	31,383.25	75,533.85	424,600.00	1,447,000.00	1,208,542.59
Program: 3400 - Meter Service								
Labor	11,260.26	18,453.09	204,000.00	-	-	-	204,000.00	185,546.91
Overtime	79.94	79.94	6,000.00	-	-	-	6,000.00	5,920.06
Benefits	6,334.12	28,104.87	96,000.00	-	15.93	-	96,000.00	67,879.20
Materials and Supplies	269.19	583.69	5,000.00	61.42	61.42	-	5,000.00	4,354.89
Contract Services	199.42	259.06	8,000.00	-	29.82	-	8,000.00	7,711.12
Utilities	189.67	189.67	2,000.00	-	-	-	2,000.00	1,810.33
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	18,332.60	47,670.32	321,000.00	61.42	107.17	-	321,000.00	273,222.51
Program: 4000 - Engineering								
Labor	33,569.94	56,887.09	466,200.00	14,387.09	20,132.85	199,800.00	666,000.00	588,980.06
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	11,268.39	111,042.77	130,200.00	4,829.14	47,483.33	55,800.00	186,000.00	27,473.90
Materials and Supplies	-	-	15,400.00	-	-	6,600.00	22,000.00	22,000.00
Contract Services	4,399.06	4,399.06	343,000.00	263.71	263.71	147,000.00	490,000.00	485,337.23
Utilities	1,701.51	5,034.30	137,900.00	2,525.73	2,525.73	59,100.00	197,000.00	189,439.97
Professional Development	-	-	19,600.00	-	-	8,400.00	28,000.00	28,000.00
Program: 4000 - Engineering Total:	50,938.90	177,363.22	1,114,400.00	22,005.67	70,405.62	477,600.00	1,592,000.00	1,344,231.16
Program: 5000 - Water Production								
Labor	57,124.25	91,514.19	732,000.00	-	-	-	732,000.00	640,485.81
Overtime	4,491.00	7,545.15	22,000.00	-	-	-	22,000.00	14,454.85
Standby	1,160.00	1,809.47	15,000.00	-	-	-	15,000.00	13,190.53
Benefits	20,898.35	209,064.75	406,000.00	-	-	-	406,000.00	196,935.25
Water Supply	-	491,554.00	768,000.00	-	-	-	768,000.00	276,446.00
Materials and Supplies	20,984.82	41,279.26	335,000.00	-	-	-	335,000.00	293,720.74
Contract Services	61,209.14	65,149.79	386,000.00	-	-	-	386,000.00	320,850.21
Utilities	295,603.77	421,032.53	1,864,000.00	-	-	-	1,864,000.00	1,442,967.47
Professional Development	-	350.00	11,000.00	-	-	-	11,000.00	10,650.00
Program: 5000 - Water Production Total:	461,471.33	1,329,299.14	4,539,000.00	-	-	-	4,539,000.00	3,209,700.86



**Program Expense Detail Budget-to-Actual
Month Ended August 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	19,851.20	34,379.23	243,000.00	-	-	-	243,000.00	208,620.77
Overtime	3,770.25	5,790.20	39,000.00	-	-	-	39,000.00	33,209.80
Benefits	7,117.85	70,595.91	147,000.00	-	-	-	147,000.00	76,404.09
Materials and Supplies	3,068.20	3,109.31	170,000.00	-	-	-	170,000.00	166,890.69
Contract Services	888.04	23,452.14	149,000.00	-	-	-	149,000.00	125,547.86
Utilities	41,377.05	61,684.37	152,000.00	-	-	-	152,000.00	90,315.63
Program: 5100 - Water Treatment Total:	76,072.59	199,011.16	900,000.00	-	-	-	900,000.00	700,988.84
Program: 5200 - Water Quality								
Labor	15,020.80	24,077.35	216,000.00	-	-	-	216,000.00	191,922.65
Overtime	-	-	12,000.00	-	-	-	12,000.00	12,000.00
Benefits	5,940.08	80,411.24	100,000.00	-	-	-	100,000.00	19,588.76
Materials and Supplies	939.05	1,615.45	18,000.00	-	-	-	18,000.00	16,384.55
Contract Services	8,541.62	12,639.61	167,000.00	-	-	-	167,000.00	154,360.39
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	-	138.38	6,000.00	-	-	-	6,000.00	5,861.62
Program: 5200 - Water Quality Total:	30,441.55	118,882.03	521,000.00	-	-	-	521,000.00	402,117.97
Program: 6000 - Field Maintenance Administration								
Labor	13,806.00	22,178.53	180,000.00	1,521.00	2,096.53	20,000.00	200,000.00	175,724.94
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,364.00	2,567.40	18,000.00	256.00	303.76	2,000.00	20,000.00	17,128.84
Benefits	6,016.19	136,421.24	116,100.00	660.10	5,979.66	12,900.00	129,000.00	(13,400.90)
Materials and Supplies	-	-	2,700.00	-	-	300.00	3,000.00	3,000.00
Contract Services	114.52	200.41	900.00	12.72	22.26	100.00	1,000.00	777.33
Utilities	2,765.45	2,765.45	36,900.00	307.27	307.27	4,100.00	41,000.00	37,927.28
Professional Development	63.00	63.00	21,600.00	7.00	7.00	2,400.00	24,000.00	23,930.00
Program: 6000 - Field Maintenance Administration Total	24,129.16	164,196.03	378,000.00	2,764.09	8,716.48	42,000.00	420,000.00	247,087.49
Program: 6100 - Water Maintenance								
Labor	83,067.82	132,772.38	957,000.00	-	-	-	957,000.00	824,227.62
Overtime	20,138.42	35,385.43	219,000.00	-	-	-	219,000.00	183,614.57
Benefits	37,941.83	62,147.84	544,000.00	-	-	-	544,000.00	481,852.16
Materials and Supplies	43,186.45	175,587.52	301,000.00	-	-	-	301,000.00	125,412.48
Contract Services	44,756.75	62,669.37	637,000.00	-	-	-	637,000.00	574,330.63
Utilities	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	229,091.27	468,562.54	2,658,000.00	-	-	-	2,658,000.00	2,189,437.46
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	25,858.76	35,694.00	982,000.00	982,000.00	946,306.00
Overtime	-	-	-	242.04	242.04	12,000.00	12,000.00	11,757.96
Benefits	-	-	-	12,043.61	60,556.89	496,000.00	496,000.00	435,443.11
Materials and Supplies	-	-	-	4,577.20	4,577.20	224,000.00	224,000.00	219,422.80
Wastewater Treatment	-	-	-	726,398.06	1,534,546.45	7,610,000.00	7,610,000.00	6,075,453.55
Contract Services	-	-	-	307.74	8,210.27	892,000.00	892,000.00	883,789.73
Program: 6200 - Wastewater Maintenance Total:	-	-	-	769,427.41	1,643,826.85	10,216,000.00	10,216,000.00	8,572,173.15



**Program Expense Detail Budget-to-Actual
Month Ended August 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	10,940.01	17,459.52	130,500.00	2,936.75	4,005.51	43,500.00	174,000.00	152,534.97
Overtime	1,408.18	1,408.18	16,500.00	352.04	352.04	5,500.00	22,000.00	20,239.78
Benefits	5,008.19	26,449.55	76,500.00	1,442.47	10,432.90	25,500.00	102,000.00	65,117.55
Materials and Supplies	5,013.97	7,221.38	51,250.00	1,175.69	1,673.11	11,750.00	63,000.00	54,105.51
Contract Services	43,708.03	82,705.99	574,500.00	5,443.29	9,434.31	120,500.00	695,000.00	602,859.70
Utilities	15,216.22	19,436.36	121,750.00	3,240.93	3,849.89	37,250.00	159,000.00	135,713.75
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	81,294.60	154,680.98	971,750.00	14,591.17	29,747.76	244,250.00	1,216,000.00	1,031,571.26
Program: 7100 - Fleet Maintenance								
Labor	5,932.49	9,551.52	81,900.00	659.16	905.89	9,100.00	91,000.00	80,542.59
Overtime	27.81	83.43	2,700.00	3.09	9.27	300.00	3,000.00	2,907.30
Benefits	2,314.47	24,371.10	47,700.00	257.10	2,706.37	5,300.00	53,000.00	25,922.53
Materials and Supplies	16,139.77	25,039.53	32,400.00	2,524.13	3,633.22	3,600.00	36,000.00	7,327.25
Contract Services	11,013.27	19,629.65	216,000.00	874.67	1,562.36	24,000.00	240,000.00	218,807.99
Utilities	13,929.54	13,929.54	122,400.00	1,547.72	1,547.72	13,600.00	136,000.00	120,522.74
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	49,357.35	92,604.77	506,700.00	5,865.87	10,364.83	56,300.00	563,000.00	460,030.40
Program: 8000 - Capital								
Debt Service	-	-	3,082,000.00	-	-	270,000.00	3,352,000.00	3,352,000.00
Capital Improvement	(83,352.03)	(34,371.87)	3,712,000.00	4,750.00	28,534.00	217,000.00	3,929,000.00	3,934,837.87
Capital Outlay	-	-	1,080,000.00	-	-	50,000.00	1,130,000.00	1,130,000.00
Accounting Income Add back	83,352.03	34,371.87	-	(4,750.00)	(28,534.00)	-	-	(5,837.87)
Program: 8000 - Capital Total:	-	-	7,874,000.00	-	-	537,000.00	8,411,000.00	8,411,000.00
Total Surplus (Deficit):	\$ 1,200,797.45	\$ 1,613,459.51	\$ -	\$ 138,380.43	\$ 151,301.26	\$ -	\$ -	\$ -