



**Combining Schedule of Net Position
As of May 31, 2022
Unaudited**

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 17,638,687.79	\$ -	\$ 17,638,687.79
Investments	3,673,683.38	1,601,965.25	5,275,648.63
Accounts Receivable, Net	6,321,191.16	339,941.15	6,661,132.31
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	698,942.62	-	698,942.62
Due from Sewer Fund	7,995,761.50	-	7,995,761.50
Due from Other Governments	42,000.01	2,172,042.86	2,214,042.87
Inventory	856,199.26	6,721.16	862,920.42
Prepaid Expenses	437,698.72	57,456.64	495,155.36
Total Current Assets:	37,664,164.44	4,181,504.25	41,845,668.69
Non-Current Assets:			
Restricted Cash and Cash Equivalents	5,889,212.21	4,145,559.37	10,034,771.58
Capital Assets not being Depreciated	17,948,133.43	175,269,894.28	193,218,027.71
Capital Assets, Net	104,412,569.85	18,246,238.98	122,658,808.83
Total Non-Current Assets:	128,249,915.49	197,661,692.63	325,911,608.12
Total Assets:	165,914,079.93	201,843,196.88	367,757,276.81
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:	169,371,283.32	203,002,890.67	372,374,173.99
Current Liabilities:			
Accounts Payable and Accrued Expenses	7,180,716.65	27,441.76	7,208,158.41
Due to Water Fund	-	7,995,761.50	7,995,761.50
Accrued Payroll and Benefits	-	-	-
Customer Service Deposits	1,512,879.86	-	1,512,879.86
Construction Advances and Retentions	180,371.52	9,001,971.88	9,182,343.40
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	1,900,243.34	96,250.00	1,996,493.34
Total Current Liabilities:	11,538,810.04	17,282,399.82	28,821,209.86
Non-Current Liabilities:			
Compensated Absences, less current portion	54,536.09	-	54,536.09
Net Pension Liability	9,421,282.28	2,892,011.95	12,313,294.23
Long Term Debt, Less Current Portion	37,890,169.37	141,724,432.48	179,614,601.85
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:	47,640,326.32	144,674,160.02	192,314,486.34
Total Liabilities and Deferred Inflows of Resources:	59,179,136.36	161,956,559.84	221,135,696.20
Equity:			
Equity	100,848,110.54	38,277,468.63	139,125,579.17
Total Beginning Equity:	100,848,110.54	38,277,468.63	139,125,579.17
Total Revenue	27,392,668.34	13,684,121.16	41,076,789.50
Total Expense	18,048,631.92	10,915,258.96	28,963,890.88
Revenues Over/Under Expenses	9,344,036.42	2,768,862.20	12,112,898.62
Total Equity and Current Surplus (Deficit):	110,192,146.96	41,046,330.83	151,238,477.79
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 169,371,283.32	\$ 203,002,890.67	\$ 372,374,173.99



**Revenue and Expense Budget-to-Actual by Category
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,413,391.34	\$ 17,209,306.01	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 278,693.99
Meter Charges	806,582.51	8,538,052.20	9,310,000.00	-	-	-	9,310,000.00	771,947.80
Penalties	31,819.54	235,879.70	134,000.00	12,465.98	97,850.22	100,000.00	234,000.00	(99,729.92)
Wastewater System Charges	-	-	-	455,218.26	4,405,092.31	4,874,000.00	4,874,000.00	468,907.69
Wastewater Treatment Charges	-	-	-	865,373.14	8,362,696.63	8,616,000.00	8,616,000.00	253,303.37
Other Operating Revenue	258,229.84	1,061,237.06	56,000.00	122,407.26	575,796.58	47,000.00	103,000.00	(1,534,033.64)
Non Operating Revenue	3,071.97	90,010.09	114,000.00	-	7,548.57	15,000.00	129,000.00	31,441.34
Gain or Loss on Disposition	-	258,183.28	735,000.00	-	235,136.85	835,000.00	1,570,000.00	1,076,679.87
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,513,095.20	27,392,668.34	27,837,000.00	1,455,464.64	13,684,121.16	14,487,000.00	42,324,000.00	1,247,210.50
Expense by Category								
Labor	407,358.72	4,718,374.38	5,421,000.00	112,423.69	1,315,492.56	1,698,000.00	7,119,000.00	1,085,133.06
Benefits	141,127.12	2,563,977.67	2,798,650.00	36,701.06	704,612.63	867,350.00	3,666,000.00	397,409.70
Contract Services	246,830.57	2,889,373.73	4,524,700.00	801,746.84	8,129,603.58	9,659,300.00	14,184,000.00	2,965,022.69
Professional Development	17,991.60	200,324.28	296,050.00	5,574.77	68,864.25	98,450.00	394,500.00	125,311.47
Overtime	34,805.23	380,875.72	397,400.00	2,411.09	25,668.87	29,600.00	427,000.00	20,455.41
Materials and Supplies	240,270.26	1,479,582.14	1,241,550.00	15,162.20	90,017.22	194,950.00	1,436,500.00	(133,099.36)
Utilities	232,273.52	2,609,879.33	2,884,750.00	5,956.36	123,838.46	176,250.00	3,061,000.00	327,282.21
Temporary Labor	-	-	-	-	-	-	-	-
Other	11,548.03	722,112.47	892,900.00	2,881.29	184,139.41	174,100.00	1,067,000.00	160,748.12
Standby	2,386.00	30,695.81	33,000.00	254.00	2,876.98	2,000.00	35,000.00	1,427.21
Water Supply	-	495,483.19	568,000.00	-	-	-	568,000.00	72,516.81
Debt Service	-	1,957,953.20	3,082,000.00	-	270,145.00	270,000.00	3,352,000.00	1,123,901.80
Capital Improvement	189,636.45	2,724,602.67	4,592,000.00	29,641.78	679,228.21	1,192,000.00	5,784,000.00	2,380,169.12
Capital Outlay	54,297.01	541,195.40	1,105,000.00	-	-	50,000.00	1,155,000.00	613,804.60
Accounting Income Add back	(243,933.46)	(3,265,798.07)	-	(29,641.78)	(679,228.21)	-	-	3,945,026.28
Expense Total:	1,334,591.05	18,048,631.92	27,837,000.00	983,111.30	10,915,258.96	14,412,000.00	42,249,000.00	13,085,109.12
Total Surplus (Deficit):	\$ 1,178,504.15	\$ 9,344,036.42	\$ -	\$ 472,353.34	\$ 2,768,862.20	\$ -	\$ -	\$ -



**Revenue and Expense Budget-to-Actual by Program
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,413,391.34	\$ 17,209,306.01	\$ 17,488,000.00	\$ -	\$ -	\$ -	\$ 17,488,000.00	\$ 278,693.99
Meter Charges	806,582.51	8,538,052.20	9,310,000.00	-	-	-	9,310,000.00	771,947.80
Penalties	31,819.54	235,879.70	134,000.00	12,465.98	97,850.22	100,000.00	234,000.00	(99,729.92)
Wastewater System Charges	-	-	-	455,218.26	4,405,092.31	4,874,000.00	4,874,000.00	468,907.69
Wastewater Treatment Charges	-	-	-	865,373.14	8,362,696.63	8,616,000.00	8,616,000.00	253,303.37
Other Operating Revenue	258,229.84	1,061,237.06	56,000.00	122,407.26	575,796.58	47,000.00	103,000.00	(1,534,033.64)
Non Operating Revenue	3,071.97	90,010.09	114,000.00	-	7,548.57	15,000.00	129,000.00	31,441.34
Revenue Total:	2,513,095.20	27,392,668.34	27,837,000.00	1,455,464.64	13,684,121.16	14,487,000.00	42,324,000.00	1,247,210.50
1000 - Board of Directors	12,414.58	145,400.28	170,800.00	5,320.52	61,748.18	73,200.00	244,000.00	36,851.54
2000 - General Administration	50,291.33	791,578.30	913,500.00	19,986.42	316,122.65	391,500.00	1,305,000.00	197,299.05
2100 - Human Resources	47,425.87	1,096,517.96	1,302,800.00	11,781.51	275,684.27	341,200.00	1,644,000.00	271,797.77
2200 - Public Affairs	67,727.03	818,639.26	1,340,900.00	39,497.57	393,580.19	503,100.00	1,844,000.00	631,780.55
2300 - Conservation	141,368.73	433,276.24	414,000.00	-	-	-	414,000.00	(19,276.24)
3000 - Finance	45,279.81	732,379.50	840,550.00	19,386.68	307,387.58	359,450.00	1,200,000.00	160,232.92
3200 - Information Technology	65,715.66	581,657.97	845,500.00	34,835.20	323,108.17	319,500.00	1,165,000.00	260,233.86
3300 - Customer Service	39,229.82	727,079.36	1,028,500.00	24,690.56	381,284.21	386,500.00	1,415,000.00	306,636.43
3400 - Meter Service	16,455.37	223,669.45	321,000.00	-	107.17	-	321,000.00	97,223.38
4000 - Engineering	66,941.67	760,299.18	892,000.00	25,223.29	320,541.65	382,000.00	1,274,000.00	193,159.17
5000 - Water Production	279,389.19	4,078,567.16	4,631,500.00	-	-	-	4,631,500.00	552,932.84
5100 - Water Treatment	85,503.24	888,455.53	1,033,000.00	-	-	-	1,033,000.00	144,544.47
5200 - Water Quality	37,138.55	407,026.12	521,000.00	-	-	-	521,000.00	113,973.88
6000 - Field Maintenance Administration	18,168.57	382,295.34	422,100.00	7,398.57	47,537.76	46,900.00	469,000.00	39,166.90
6100 - Water Maintenance	259,031.49	2,527,302.27	2,808,000.00	-	-	-	2,658,000.00	130,697.73
6200 - Wastewater Maintenance	-	-	-	779,159.64	8,005,889.71	9,780,000.00	9,780,000.00	1,774,110.29
7000 - Facilities Maintenance	64,923.76	954,730.25	961,800.00	10,845.85	152,426.37	243,200.00	1,205,000.00	97,843.38
7100 - Fleet Maintenance	37,586.38	541,804.55	561,050.00	4,985.49	59,696.05	73,450.00	634,500.00	32,999.40
8000 - Capital	-	1,957,953.20	8,779,000.00	-	270,145.00	1,512,000.00	10,291,000.00	8,062,901.80
Total Surplus (Deficit):	\$ 1,178,504.15	\$ 9,344,036.42	\$ -	\$ 472,353.34	\$ 2,768,862.20	\$ -	\$ -	\$ -



**Program Expense Detail Budget-to-Actual
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,413,391.34	\$ 17,209,306.01	\$ 17,288,000.00	\$ -	\$ -	\$ -	\$ 17,288,000.00	\$ 78,693.99
Meter Charges	806,582.51	8,538,052.20	9,310,000.00	-	-	-	9,310,000.00	771,947.80
Penalties	31,819.54	235,879.70	134,000.00	12,465.98	97,850.22	100,000.00	234,000.00	(99,729.92)
Wastewater System Charges	-	-	-	455,218.26	4,405,092.31	4,874,000.00	4,874,000.00	468,907.69
Wastewater Treatment Charges	-	-	-	865,373.14	8,362,696.63	8,616,000.00	8,616,000.00	253,303.37
Other Operating Revenue	258,229.84	1,061,237.06	56,000.00	122,407.26	575,796.58	47,000.00	103,000.00	(1,534,033.64)
Non Operating Revenue	3,071.97	90,010.09	114,000.00	-	7,548.57	15,000.00	129,000.00	31,441.34
Gain or Loss on Disposition	-	258,183.28	735,000.00	-	235,136.85	835,000.00	1,570,000.00	1,076,679.87
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,513,095.20	27,392,668.34	27,637,000.00	1,455,464.64	13,684,121.16	14,487,000.00	42,124,000.00	1,047,210.50
Program: 1000 - Board of Directors								
Labor	\$ 6,772.50	\$ 60,987.50	\$ 73,500.00	\$ 2,902.50	\$ 26,137.50	\$ 31,500.00	\$ 105,000.00	\$ 17,875.00
Benefits	4,339.53	49,788.28	61,600.00	1,859.79	21,337.84	26,400.00	88,000.00	16,873.88
Materials and Supplies	-	1,133.99	1,400.00	-	486.00	600.00	2,000.00	380.01
Contract Services	-	6,195.03	13,300.00	-	2,655.01	5,700.00	19,000.00	10,149.96
Professional Development	1,302.55	27,295.48	21,000.00	558.23	11,131.83	9,000.00	30,000.00	(8,427.31)
Program: 1000 - Board of Directors Total:	12,414.58	145,400.28	170,800.00	5,320.52	61,748.18	73,200.00	244,000.00	36,851.54
Program: 2000 - General Administration								
Labor	27,873.16	336,595.76	387,100.00	11,945.64	141,896.79	165,900.00	553,000.00	74,507.45
Overtime	234.62	2,803.05	2,100.00	100.55	1,184.57	900.00	3,000.00	(987.62)
Benefits	10,391.71	223,534.02	237,300.00	2,886.58	77,193.23	101,700.00	339,000.00	38,272.75
Materials and Supplies	314.19	2,161.30	3,500.00	134.66	926.29	1,500.00	5,000.00	1,912.41
Contract Services	4,851.00	136,707.90	191,300.00	2,079.00	58,589.10	83,700.00	275,000.00	79,703.00
Utilities	133.30	1,939.97	2,800.00	57.13	831.41	1,200.00	4,000.00	1,228.62
Professional Development	6,493.35	87,836.30	89,400.00	2,782.86	35,501.26	36,600.00	126,000.00	2,662.44
Program: 2000 - General Administration Total:	50,291.33	791,578.30	913,500.00	19,986.42	316,122.65	391,500.00	1,305,000.00	197,299.05
Program: 2100 - Human Resources								
Labor	17,121.92	198,665.43	207,200.00	4,280.48	45,869.19	88,800.00	296,000.00	51,465.38
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	351.55	797.75	2,100.00	87.88	199.42	900.00	3,000.00	2,002.83
Benefits	5,175.89	100,618.13	100,800.00	1,294.01	32,986.51	43,200.00	144,000.00	10,395.36
Materials and Supplies	32.10	4,535.51	4,900.00	8.03	1,127.62	2,100.00	7,000.00	1,336.87
Contract Services	10,374.27	80,565.63	87,200.00	2,518.58	17,705.95	28,800.00	116,000.00	17,728.42
Utilities	72.32	511.87	700.00	18.08	167.74	300.00	1,000.00	320.39
Professional Development	2,772.65	16,038.05	39,200.00	693.16	3,931.37	16,800.00	56,000.00	36,030.58
Other	11,525.17	694,785.59	860,700.00	2,881.29	173,696.47	160,300.00	1,021,000.00	152,517.94
Program: 2100 - Human Resources Total:	47,425.87	1,096,517.96	1,302,800.00	11,781.51	275,684.27	341,200.00	1,644,000.00	271,797.77



**Program Expense Detail Budget-to-Actual
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	28,085.69	331,173.20	398,400.00	12,036.72	132,558.93	170,600.00	569,000.00	105,267.87
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	720.53	3,170.20	11,900.00	308.79	1,358.66	5,100.00	17,000.00	12,471.14
Benefits	7,661.24	119,694.21	185,500.00	3,283.20	71,116.45	79,500.00	265,000.00	74,189.34
Materials and Supplies	7,899.35	28,808.40	105,700.00	4,665.43	21,580.20	45,300.00	151,000.00	100,611.40
Contract Services	21,369.45	314,768.06	583,400.00	17,674.90	155,155.41	178,600.00	762,000.00	292,076.53
Utilities	172.79	6,508.15	29,400.00	749.40	5,588.95	12,600.00	42,000.00	29,902.90
Professional Development	1,817.98	14,517.04	26,600.00	779.13	6,221.59	11,400.00	38,000.00	17,261.37
Program: 2200 - Public Affairs Total:	67,727.03	818,639.26	1,340,900.00	39,497.57	393,580.19	503,100.00	1,844,000.00	631,780.55
Program: 2300 - Conservation								
Labor	10,298.40	118,014.39	111,000.00	-	-	-	111,000.00	(7,014.39)
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	1,055.75	1,529.02	7,000.00	-	-	-	7,000.00	5,470.98
Benefits	3,142.97	34,395.37	40,000.00	-	-	-	40,000.00	5,604.63
Materials and Supplies	103,078.28	180,943.09	100,000.00	-	-	-	100,000.00	(80,943.09)
Contract Services	18,178.74	74,537.67	89,000.00	-	-	-	89,000.00	14,462.33
Utilities	5,614.59	11,565.94	26,000.00	-	-	-	26,000.00	14,434.06
Professional Development	-	12,290.76	41,000.00	-	-	-	41,000.00	28,709.24
Program: 2300 - Conservation Total:	141,368.73	433,276.24	414,000.00	-	-	-	414,000.00	(19,276.24)
Program: 3000 - Finance								
Labor	31,432.81	413,963.57	476,000.00	13,471.19	172,831.30	204,000.00	680,000.00	93,205.13
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	2,870.97	16,450.29	9,100.00	1,230.40	6,966.37	3,900.00	13,000.00	(10,416.66)
Benefits	9,512.60	233,837.06	263,050.00	4,076.69	99,073.97	111,950.00	375,000.00	42,088.97
Materials and Supplies	93.75	3,417.92	7,700.00	40.18	1,464.82	3,300.00	11,000.00	6,117.26
Contract Services	43.79	52,113.86	67,200.00	-	21,652.49	28,800.00	96,000.00	22,233.65
Utilities	86.00	1,403.49	2,800.00	36.85	601.50	1,200.00	4,000.00	1,995.01
Professional Development	1,239.89	11,193.31	14,000.00	531.37	4,797.13	6,000.00	20,000.00	4,009.56
Other	-	-	700.00	-	-	300.00	1,000.00	1,000.00
Program: 3000 - Finance Total:	45,279.81	732,379.50	840,550.00	19,386.68	307,387.58	359,450.00	1,200,000.00	160,232.92
Program: 3200 - Information Technology								
Labor	14,657.91	167,032.25	256,200.00	11,492.49	129,566.41	109,800.00	366,000.00	69,401.34
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	4,780.13	62,678.84	88,900.00	3,509.46	42,707.33	38,100.00	127,000.00	21,613.83
Materials and Supplies	6,811.33	40,040.62	32,200.00	2,919.12	17,160.24	13,800.00	46,000.00	(11,200.86)
Contract Services	38,488.41	302,339.10	454,900.00	16,495.04	129,573.98	152,100.00	607,000.00	175,086.92
Utilities	872.56	7,545.01	4,900.00	373.96	3,233.58	2,100.00	7,000.00	(3,778.59)
Professional Development	105.32	2,022.15	8,400.00	45.13	866.63	3,600.00	12,000.00	9,111.22
Program: 3200 - Information Technology Total:	65,715.66	581,657.97	845,500.00	34,835.20	323,108.17	319,500.00	1,165,000.00	260,233.86



**Program Expense Detail Budget-to-Actual
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 3300 - Customer Service								
Labor	17,099.35	209,101.18	301,000.00	12,744.67	142,307.86	129,000.00	430,000.00	78,590.96
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	705.43	11,000.07	4,900.00	559.89	7,847.14	2,100.00	7,000.00	(11,847.21)
Benefits	7,407.21	164,138.80	177,100.00	5,388.15	87,379.18	75,900.00	253,000.00	1,482.02
Materials and Supplies	44.04	1,588.89	6,300.00	18.87	680.96	2,700.00	9,000.00	6,730.15
Contract Services	13,499.00	231,790.76	379,400.00	5,785.30	97,627.34	112,600.00	492,000.00	162,581.90
Utilities	451.93	72,062.01	115,100.00	193.68	30,883.71	45,900.00	161,000.00	58,054.28
Professional Development	-	10,070.77	13,200.00	-	4,115.08	4,800.00	18,000.00	3,814.15
Other	22.86	27,326.88	31,500.00	-	10,442.94	13,500.00	45,000.00	7,230.18
Program: 3300 - Customer Service Total:	39,229.82	727,079.36	1,028,500.00	24,690.56	381,284.21	386,500.00	1,415,000.00	306,636.43
Program: 3400 - Meter Service								
Labor	11,260.26	131,305.74	204,000.00	-	-	-	204,000.00	72,694.26
Overtime	39.97	586.24	6,000.00	-	-	-	6,000.00	5,413.76
Benefits	4,959.57	74,212.75	96,000.00	-	15.93	-	96,000.00	21,771.32
Materials and Supplies	-	10,878.96	5,000.00	-	61.42	-	5,000.00	(5,940.38)
Contract Services	84.75	4,827.06	8,000.00	-	29.82	-	8,000.00	3,143.12
Utilities	110.82	1,858.70	2,000.00	-	-	-	2,000.00	141.30
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	16,455.37	223,669.45	321,000.00	-	107.17	-	321,000.00	97,223.38
Program: 4000 - Engineering								
Labor	43,844.07	432,783.87	466,200.00	19,760.63	186,246.40	199,800.00	666,000.00	46,969.73
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	2,438.18	900.00	3,000.00	561.82
Benefits	10,478.64	198,969.65	130,200.00	4,688.39	87,004.33	55,800.00	186,000.00	(99,973.98)
Materials and Supplies	-	2,126.59	15,400.00	-	472.72	6,600.00	22,000.00	19,400.69
Contract Services	11,063.69	67,457.22	120,600.00	438.51	11,978.34	51,400.00	172,000.00	92,564.44
Utilities	1,233.61	52,389.26	137,900.00	214.26	30,443.31	59,100.00	197,000.00	114,167.43
Professional Development	321.66	6,572.59	19,600.00	121.50	1,958.37	8,400.00	28,000.00	19,469.04
Program: 4000 - Engineering Total:	66,941.67	760,299.18	892,000.00	25,223.29	320,541.65	382,000.00	1,274,000.00	193,159.17
Program: 5000 - Water Production								
Labor	56,058.30	647,129.25	732,000.00	-	-	-	732,000.00	84,870.75
Overtime	3,604.93	53,989.64	70,000.00	-	-	-	70,000.00	16,010.36
Standby	1,160.00	13,269.47	15,000.00	-	-	-	15,000.00	1,730.53
Benefits	17,292.12	371,985.49	320,000.00	-	-	-	320,000.00	(51,985.49)
Water Supply	-	495,483.19	568,000.00	-	-	-	568,000.00	72,516.81
Materials and Supplies	12,424.72	189,515.65	200,000.00	-	-	-	200,000.00	10,484.35
Contract Services	8,568.09	339,157.48	586,000.00	-	-	-	586,000.00	246,842.52
Utilities	177,493.21	1,961,109.72	2,138,000.00	-	-	-	2,138,000.00	176,890.28
Professional Development	2,787.82	6,927.27	2,500.00	-	-	-	2,500.00	(4,427.27)
Program: 5000 - Water Production Total:	279,389.19	4,078,567.16	4,631,500.00	-	-	-	4,631,500.00	552,932.84



**Program Expense Detail Budget-to-Actual
Month Ended May 31, 2022
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	223,390.91	243,000.00	-	-	-	243,000.00	19,609.09
Overtime	3,428.79	36,175.50	39,000.00	-	-	-	39,000.00	2,824.50
Benefits	7,519.67	138,875.75	147,000.00	-	-	-	147,000.00	8,124.25
Materials and Supplies	39,566.36	203,239.11	303,000.00	-	-	-	303,000.00	99,760.89
Contract Services	330.25	118,286.77	149,000.00	-	-	-	149,000.00	30,713.23
Utilities	14,806.97	168,487.49	152,000.00	-	-	-	152,000.00	(16,487.49)
Program: 5100 - Water Treatment Total:	85,503.24	888,455.53	1,033,000.00	-	-	-	1,033,000.00	144,544.47
Program: 5200 - Water Quality								
Labor	16,268.80	176,187.39	216,000.00	-	-	-	216,000.00	39,812.61
Overtime	222.53	2,157.61	12,000.00	-	-	-	12,000.00	9,842.39
Benefits	4,252.14	121,294.26	100,000.00	-	-	-	100,000.00	(21,294.26)
Materials and Supplies	2,375.87	31,757.09	18,000.00	-	-	-	18,000.00	(13,757.09)
Contract Services	13,439.35	74,315.35	167,000.00	-	-	-	167,000.00	92,684.65
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	579.86	1,314.42	6,000.00	-	-	-	6,000.00	4,685.58
Program: 5200 - Water Quality Total:	37,138.55	407,026.12	521,000.00	-	-	-	521,000.00	113,973.88
Program: 6000 - Field Maintenance Administration								
Labor	9,607.85	149,397.20	180,000.00	4,807.24	26,328.00	20,000.00	200,000.00	24,274.80
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,226.00	17,426.34	18,000.00	254.00	2,876.98	2,000.00	20,000.00	(303.32)
Benefits	4,757.70	184,136.85	180,900.00	2,051.01	15,096.52	20,100.00	201,000.00	1,766.63
Materials and Supplies	-	1,382.79	2,700.00	-	39.07	300.00	3,000.00	1,578.14
Contract Services	110.58	2,210.00	900.00	12.27	245.53	100.00	1,000.00	(1,455.53)
Utilities	1,895.92	23,496.02	27,000.00	210.66	2,610.67	3,000.00	30,000.00	3,893.31
Professional Development	570.52	4,246.14	10,800.00	63.39	340.99	1,200.00	12,000.00	7,412.87
Program: 6000 - Field Maintenance Administration Total:	18,168.57	382,295.34	422,100.00	7,398.57	47,537.76	46,900.00	469,000.00	39,166.90
Program: 6100 - Water Maintenance								
Labor	80,254.02	926,735.84	957,000.00	-	-	-	957,000.00	30,264.16
Overtime	21,075.87	243,693.99	219,000.00	-	-	-	219,000.00	(24,693.99)
Benefits	32,899.86	376,137.06	544,000.00	-	-	-	544,000.00	167,862.94
Materials and Supplies	55,829.23	632,844.08	301,000.00	-	-	-	301,000.00	(331,844.08)
Contract Services	68,972.51	342,221.30	637,000.00	-	-	-	637,000.00	294,778.70
Utilities	-	5,670.00	-	-	-	-	-	(5,670.00)
Program: 6100 - Water Maintenance Total:	259,031.49	2,527,302.27	2,658,000.00	-	-	-	2,658,000.00	130,697.73
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	15,386.20	270,804.61	526,000.00	526,000.00	255,195.39
Overtime	-	-	-	-	3,570.96	12,000.00	12,000.00	8,429.04
Benefits	-	-	-	6,186.89	144,470.83	283,000.00	283,000.00	138,529.17
Materials and Supplies	-	-	-	3,987.71	13,089.03	86,000.00	86,000.00	72,910.97
Wastewater Treatment	-	-	-	865,373.14	8,362,696.63	7,610,000.00	7,610,000.00	(752,696.63)
Contract Services	-	-	-	(111,774.30)	(788,742.35)	1,263,000.00	1,263,000.00	2,051,742.35
Program: 6200 - Wastewater Maintenance Total:	-	-	-	779,159.64	8,005,889.71	9,780,000.00	9,780,000.00	1,774,110.29



**Program Expense Detail Budget-to-Actual
Month Ended May 31, 2022
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 7000 - Facilities Maintenance								
Labor	10,940.00	127,034.57	130,500.00	2,936.76	33,448.06	43,500.00	174,000.00	13,517.37
Overtime	845.84	9,125.44	9,800.00	211.46	2,281.36	4,200.00	14,000.00	2,593.20
Benefits	4,525.66	68,012.47	76,500.00	1,202.48	21,491.64	25,500.00	102,000.00	12,495.89
Materials and Supplies	6,425.24	46,488.12	48,000.00	1,572.21	10,168.72	12,000.00	60,000.00	3,343.16
Contract Services	31,550.80	545,467.85	574,500.00	2,897.64	50,751.22	120,500.00	695,000.00	98,780.93
Utilities	10,636.22	158,601.80	121,750.00	2,025.30	34,285.37	37,250.00	159,000.00	(33,887.17)
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	64,923.76	954,730.25	961,800.00	10,845.85	152,426.37	243,200.00	1,205,000.00	97,843.38
Program: 7100 - Fleet Maintenance								
Labor	5,932.48	68,876.33	81,900.00	659.17	7,497.51	9,100.00	91,000.00	14,626.16
Overtime	-	194.67	2,700.00	-	21.63	300.00	3,000.00	2,783.70
Benefits	1,678.93	40,870.93	47,700.00	186.53	4,539.45	5,300.00	53,000.00	7,589.62
Materials and Supplies	5,375.80	98,720.03	86,750.00	1,815.99	22,760.13	20,750.00	107,500.00	(13,980.16)
Contract Services	5,905.89	196,412.69	216,000.00	246.76	9,685.11	24,000.00	240,000.00	33,902.20
Utilities	18,693.28	136,729.90	122,400.00	2,077.04	15,192.22	13,600.00	136,000.00	(15,922.12)
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	37,586.38	541,804.55	561,050.00	4,985.49	59,696.05	73,450.00	634,500.00	32,999.40
Program: 8000 - Capital								
Debt Service	-	1,957,953.20	3,082,000.00	-	270,145.00	270,000.00	3,352,000.00	1,123,901.80
Capital Improvement	189,636.45	2,724,602.67	4,592,000.00	29,641.78	679,228.21	1,192,000.00	5,784,000.00	2,380,169.12
Capital Outlay	54,297.01	541,195.40	1,105,000.00	-	-	50,000.00	1,155,000.00	613,804.60
Accounting Income Add back	(243,933.46)	(3,265,798.07)	-	(29,641.78)	(679,228.21)	-	-	3,945,026.28
Program: 8000 - Capital Total:	-	1,957,953.20	8,779,000.00	-	270,145.00	1,512,000.00	10,291,000.00	8,062,901.80
Total Surplus (Deficit):	\$ 1,178,504.15	\$ 9,344,036.42	\$ -	\$ 472,353.34	\$ 2,768,862.20	\$ -	\$ -	\$ -