PAGOSA AREA WATER & SANITATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
10-03-187	OTHER INTEREST INCOME	14,084.23	14,084.23	50,000.00	35,915.77	28.2
10-03-381	GENERAL PROPERTY TAXES - WATER	201,758.43	201,758.43	562,461.00	360,702.57	35.9
10-03-385	GENERAL PROPERTY TAXES - WW	245,436.51	245,436.51	661,096.00	415,659.49	37.1
10-03-388	DELINQUENT TAX	4.04	4.04	5,000.00	4,995.96	.1
10-03-389	SPECIFIC OWNERSHIP TAXES	23,671.80	23,671.80	85,000.00	61,328.20	27.9
10-03-390	OTHER REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL REVENUES	484,955.01	484,955.01	1,368,557.00	883,601.99	35.4
	TOTAL FUND REVENUE	484,955.01	484,955.01	1,368,557.00	883,601.99	35.4
	EXPENDITURES					
	ADMINISTRATION					
10-90-019	EMERGENCY FUND	.00	.00	33,670.00	33,670.00	.0
10-90-020	AUDIT	.00	.00	28,713.00	28,713.00	.0
10-90-060	COUNTY TREASURERS FEE	13,416.01	13,416.01	38,000.00	24,583.99	35.3
10-90-080	BOARD EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-90-081	EMPLOYEE MISCELLANEOUS	498.92	498.92	3,500.00	3,001.08	14.3
10-90-090	HEALTH INSURANCE	15,159.73	15,159.73	75,071.00	59,911.27	20.2
10-90-092	RETIREMENT	8,054.51	8,054.51	34,235.00	26,180.49	23.5
10-90-110	INSURANCE - GENERAL	18,610.05	18,610.05	17,902.00	(708.05)	104.0
10-90-130	LEGAL SERVICES	12,352.13	12,352.13	37,500.00	25,147.87	32.9
10-90-160	OFFICE SUPPLIES	15,959.51	15,959.51	48,000.00	32,040.49	33.3
10-90-180	OUTSIDE SERVICES	8,386.62	8,386.62	125,000.00	116,613.38	6.7
10-90-190	PUBLICATIONS	166.05	166.05	5,000.00	4,833.95	3.3
10-90-220	MAINTENANCE OF OFFICE BUILDING	(6,966.74)	(6,966.74)	15,000.00	21,966.74	(46.4)
10-90-221	LANDSCAPING	.00	.00	3,500.00	3,500.00	.0
10-90-230	ADMINISTRATIVE SALARIES	105,802.12	105,802.12	576,848.00	471,045.88	18.3
10-90-232	ALLOCATED ADMINISTRATIVE	26,497.66	26,497.66	.00	(26,497.66)	.0
10-90-240	PAYROLL EXP - FICA/UNEMPLOYMNT	10,313.11	10,313.11	43,956.00	33,642.89	23.5
10-90-260	TELEPHONE	4,385.68	4,385.68	17,000.00	12,614.32	25.8
10-90-290	UTILITIES	4,730.30	4,730.30	9,000.00	4,269.70	52.6
10-90-291	TRASH REMOVAL	1,130.29	1,130.29	5,000.00	3,869.71	22.6
10-90-310	VEHICLE MAINTENANCE	1,962.34	1,962.34	6,030.00	4,067.66	32.5
10-90-410	DUES AND PERMITS	4,228.23	4,228.23	13,000.00	8,771.77	32.5
10-90-440	TRAINING	1,058.83	1,058.83	22,091.00	21,032.17	4.8
	TOTAL ADMINISTRATION	245,745.35	245,745.35	1,159,016.00	913,270.65	21.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL / PROGRAM EXPENDITURES					
10-95-100	WATER CONSERVATION PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-95-110	COMPUTER SUPPORT	29,511.92	29,511.92	129,290.00	99,778.08	22.8
10-95-115	COMPUTER UPGRADES	2,241.17	2,241.17	18,350.00	16,108.83	12.2
10-95-468	ADMINISTRATIVE BUILDING	.00	.00	2,500.00	2,500.00	.0
	TOTAL CAPITAL / PROGRAM EXPENDITURES	31,753.09	31,753.09	153,140.00	121,386.91	20.7
	DEBT RETIREMENT AND TRANSFERS					
10-98-040	FISCAL AGENT FEES	.00	.00	300.00	300.00	.0
10-98-500	TRANSFER TO ENTERPRISE FUND	.00	.00	500,000.00	500,000.00	.0
	TOTAL DEBT RETIREMENT AND TRANSFERS	.00	.00	500,300.00	500,300.00	.0
	TOTAL FUND EXPENDITURES	277,498.44	277,498.44	1,812,456.00	1,534,957.56	15.3
	NET REVENUE OVER EXPENDITURES	207,456.57	207,456.57	(443,899.00)	(651,355.57)	46.7

Revenue:

Seasonality front loads property tax revenues. At this point in the year just need to continue to monitor. Nothing alarming.

Expenses:

There are a few line items that are likely exposure items we will see this throughout each fund. We are at risk or under budget in the Insurance – General line item, Fuel line items, and Utilities expense.

PAGOSA AREA WATER & SANITATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
50-03-009	CAPITAL INVESTMENT FEE	170,795.00	170,795.00	1,030,000.00	859,205.00	16.6
50-03-010	SERVICE FEES	1,134,757.45	1,134,757.45	5,871,000.00	4,736,242.55	19.3
50-03-020	OTHER WATER SALES	48,576.03	48,576.03	309,000.00	260,423.97	15.7
50-03-030	IRRIGATION WATER SALES	.00	.00	60,000.00	60,000.00	.0
50-03-040	AFFORDABLE HOUSING SURCHARGE	16,127.37	16,127.37	.00	(16,127.37)	.0
50-03-041	AFFORDABLE HOUSING WAIVERS	(38,016.00)	(38,016.00)	.00	38,016.00	.0
50-03-100	AVAILABILITY CHARGES	96,981.43	96,981.43	412,000.00	315,018.57	23.5
50-03-154	INCLUSION FEE	.00	.00	5,000.00	5,000.00	.0
50-03-170	CUSTOMER HOOKUPS	42,756.00	42,756.00	215,000.00	172,244.00	19.9
50-03-187	OTHER INTEREST INCOME	3,563.18	3,563.18	100,000.00	96,436.82	3.6
50-03-189	INTEREST INCOME - CIF	18,563.66	18,563.66	60,000.00	41,436.34	30.9
50-03-190	INTEREST ON DELINQUENT TAXES	.24	.24	500.00	499.76	.1
50-03-200	PENALTY & INTEREST DELIN ACCTS	4,782.70	4,782.70	17,000.00	12,217.30	28.1
50-03-387	CURRENT TAX INTEREST	.06	.06	2,000.00	1,999.94	.0
50-03-389	OTHER REVENUE	12,577.25	12,577.25	200,000.00	187,422.75	6.3
50-03-961	WATER BOND PROCEEDS	.00	.00	1,389,600.00	1,389,600.00	.0
	TOTAL REVENUES	1,511,464.37	1,511,464.37	9,671,100.00	8,159,635.63	15.6
	TRANSFERS IN					
50-09-001	TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	500,000.00	500,000.00	.0
	TOTAL FUND REVENUE	1,511,464.37	1,511,464.37	10,171,100.00	8,659,635.63	14.9
	EXPENDITURES					
	WORK IN PROGRESS					
50-21-170	CONNECTIONS	80,534.65	80,534.65	172,000.00	91,465.35	46.8
50-21-401	WATER RIGHTS	.00	.00	2,000.00	2,000.00	.0
50-21-403	RESERVOIRS/WATERSHED	2,166.00	2,166.00	.00	(2,166.00)	.0
50-21-411	RAW WATER LINE - JACKSON MT.	.00	.00	165,600.00	165,600.00	.0
50-21-414	WATER MODEL	.00	.00	1,000.00	1,000.00	.0
50-21-415	WATER TANK UPGRADES	513.41	513.41	.00	(513.41)	.0
50-21-418	WATER SCADA SYSTEM	5,509.12	5,509.12	107,550.00	102,040.88	5.1
50-21-450	WATER TREATMENT PLANT UPGRADES	51,614.02	51,614.02	509,600.00	457,985.98	10.1
50-21-451	SHARED BUILDINGS & IMPROVEMENT	.00	.00	290,877.00	290,877.00	.0
50-21-455	DISTRIBUTION SYSTEM UPGRADES	4,050.75	4,050.75	355,000.00	350,949.25	1.1
50-21-464	CAPITAL EQUIPMENT	36,281.63	36,281.63	111,520.00	75,238.37	32.5
50-21-465	TRANSPORTATION EQUIPMENT	153,889.44	153,889.44	246,022.00	92,132.56	62.6
	TOTAL WORK IN PROGRESS	334,559.02	334,559.02	1,961,169.00	1,626,609.98	17.1

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER - CIF PROJECTS					
50-23-403	CIF - RESERVOIRS/WATERSHED	11,750.00	11,750.00	328,000.00	316,250.00	3.6
50-23-414	CIF - WATER MODEL	.00	.00	1,000.00	1,000.00	.0
50-23-418	CIF - WATER SCADA SYSTEM	1,377.87	1,377.87	26,887.00	25,509.13	5.1
50-23-450	CIF - WTP UPGRADES	40,069.10	40,069.10	880,000.00	839,930.90	4.6
50-23-455	CIF - DISTRIBUTION SYS UPGRADE	.00	.00	1,069,000.00	1,069,000.00	.0
	TOTAL WATER - CIF PROJECTS	53,196.97	53,196.97	2,304,887.00	2,251,690.03	2.3
	SOURCE OF SUPPLY					
50-41-402	DITCHES	.00	.00	4,000.00	4,000.00	.0
50-41-403	RESERVOIRS - WATERSHED	496.19	496.19	16,000.00	15,503.81	3.1
50-41-411	RAW WATER LINE - JACKSON MT	.00	.00	180,600.00	180,600.00	.0
50-41-511	RAW WATER LINE - SAN JUAN	13,639.39	13,639.39	42,000.00	28,360.61	32.5
50-41-512	POWER TRUJILLO BOOSTER	884.00	884.00	87,000.00	86,116.00	1.0
50-41-513	POWER SJ RIVER BOOSTER	923.51	923.51	65,000.00	64,076.49	1.4
50-41-514	POWER FOREST LAKE	493.12	493.12	1,500.00	1,006.88	32.9
50-41-515	POWER RUNNING IRON RANCH	.00	.00	3,500.00	3,500.00	.0
50-41-516	POWER DUTTON DITCH	228.52	228.52	800.00	571.48	28.6
	TOTAL SOURCE OF SUPPLY	16,664.73	16,664.73	400,400.00	383,735.27	4.2
	WATER TREATMENT					
50-43-090	HEALTH INSURANCE	17,607.60	17,607.60	79,899.00	62,291.40	22.0
50-43-092	RETIREMENT	6,422.90	6,422.90	26,684.00	20,261.10	24.1
50-43-110	INSURANCE - GENERAL	22,266.13	22,266.13	24,699.00	2,432.87	90.2
50-43-131	OPERATOR SALARIES	103,602.61	103,602.61	459,662.00	356,059.39	22.5
50-43-140	TRAINING	1,984.82	1,984.82	10,431.00	8,446.18	19.0
50-43-180	VEHICLE MAINTENANCE	869.02	869.02	15,294.00	14,424.98	5.7
50-43-200	HATCHER WTP FUEL & POWER	60,102.43	60,102.43	175,000.00	114,897.57	34.3
50-43-205	HATCHER WTP CHEMICALS/LAB	24,307.54	24,307.54	200,000.00	175,692.46	12.2
50-43-220	HATCHER WTP MAINTENANCE	24,568.59	24,568.59	200,000.00	175,431.41	12.3
50-43-240	PAYROLL EXP - FICA/UNEMPLOYMNT	7,974.00	7,974.00	35,205.00	27,231.00	22.7
50-43-400	SNOWBALL WTP FUEL & POWER	29,891.25	29,891.25	40,000.00	10,108.75	74.7
50-43-405	SNOWBALL WTP CHEMICALS/LAB	10,563.57	10,563.57	200,000.00	189,436.43	5.3
50-43-420	SNOWBALL WTP MAINTENANCE	4,089.13	4,089.13	150,000.00	145,910.87	2.7
50-43-500	SAN JUAN WTP FUEL & POWER	2,885.60	2,885.60	56,000.00	53,114.40	5.2
50-43-505	SAN JUAN WTP CHEMICALS/LAB	6,759.78	6,759.78	140,000.00	133,240.22	4.8
50-43-520	SAN JUAN WTP MAINTENANCE	13,446.78	13,446.78	100,000.00	86,553.22	13.5
	TOTAL WATER TREATMENT	337,341.75	337,341.75	1,912,874.00	1,575,532.25	17.6

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DISTRIBUTION					
50-44-090	HEALTH INSURANCE	26,116.00	26,116.00	118,449.00	92,333.00	22.1
50-44-091	UNIFORMS	5,199.60	5,199.60	20,000.00	14,800.40	26.0
50-44-092	RETIREMENT	11,146.97	11,146.97	44,033.00	32,886.03	25.3
50-44-099	FUEL & POWER MISSION BOOSTER	.00	.00	750.00	750.00	.0
50-44-100	FUEL & POWER PUMP STATIONS	13,747.70	13,747.70	42,000.00	28,252.30	32.7
50-44-101	MILL CREEK STATION - FUEL & P	438.05	438.05	1,000.00	561.95	43.8
50-44-102	MILL CREEK STATION - MAINT	.00	.00	1,500.00	1,500.00	.0
50-44-110	INSURANCE - GENERAL	40,579.10	40,579.10	40,757.00	177.90	99.6
50-44-201	TRAILS FILL STATION - FUEL & P	223.62	223.62	1,000.00	776.38	22.4
50-44-202	TRAILS FILL STATION - MAINT	.00	.00	1,500.00	1,500.00	.0
50-44-219	WATER TANK MAINTENANCE	(774.01)	(774.01)	39,500.00	40,274.01	(2.0)
50-44-220	WATER LINE MAINTENANCE	90,795.32	90,795.32	540,000.00	449,204.68	16.8
50-44-231	FIRE HYDRANT MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
50-44-232	DISTRIBUTION SALARIES	179,612.79	179,612.79	773,133.00	593,520.21	23.2
50-44-240	PAYROLL EXP - FICA/UNEMPLOYMNT	14,186.81	14,186.81	59,620.00	45,433.19	23.8
50-44-310	VEHICLE MAINTENANCE	6,001.70	6,001.70	22,952.00	16,950.30	26.2
50-44-440	TRAINING	2,821.02	2,821.02	15,615.00	12,793.98	18.1
	TOTAL WATER DISTRIBUTION	390,094.67	390,094.67	1,731,809.00	1,341,714.33	22.5
	MAINTENANCE					
50-60-090	HEALTH INSURANCE	3,055.85	3,055.85	12,399.00	9,343.15	24.7
50-60-092	RETIREMENT	773.46	773.46	5,111.00	4,337.54	15.1
50-60-110	INSURANCE - GENERAL	4,224.56	4,224.56	4,297.00	72.44	98.3
50-60-170	OPERATING SUPPLIES	8,037.46	8,037.46	28,000.00	19,962.54	28.7
50-60-220	BUILDING MAINTENANCE	.00	.00	6,800.00	6,800.00	.0
50-60-231	MAINTENANCE SALARIES	12,500.73	12,500.73	86,825.00	74,324.27	14.4
50-60-240	PAYROLL EXP - FICA/UNEMPLOYMNT	916.54	916.54	6,903.00	5,986.46	13.3
50-60-290	UTILITIES - MAINTENANCE BLDG	1,156.68	1,156.68	3,500.00	2,343.32	33.1
50-60-312	VEHICLE MAINTENANCE	.00	.00	3,291.00	3,291.00	.0
50-60-331	EQUIPMENT MAINTENANCE	3,284.20	3,284.20	30,600.00	27,315.80	10.7
50-60-430	GASOLINE & OIL	12,175.55	12,175.55	65,000.00	52,824.45	18.7
50-60-440	TRAINING	.00	.00	1,306.00	1,306.00	.0
50-60-460	TOOLS AND SMALL EQUIPMENT	5,617.31	5,617.31	23,375.00	17,757.69	24.0
	TOTAL MAINTENANCE	51,742.34	51,742.34	277,407.00	225,664.66	18.7

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
50-90-020	AUDIT	.00	.00	3,376.00	3,376.00	.0
50-90-081	EMPLOYEE MISCELLANEOUS	282.46	282.46	3,000.00	2,717.54	9.4
50-90-090	HEALTH INSURANCE	6,381.65	6,381.65	43,348.00	36,966.35	14.7
50-90-092	RETIREMENT	3,286.90	3,286.90	18,427.00	15,140.10	17.8
50-90-110	INSURANCE - GENERAL	145,092.71	145,092.71	144,792.00	(300.71)	100.2
50-90-130	LEGAL SERVICES	8,399.44	8,399.44	25,500.00	17,100.56	32.9
50-90-160	OFFICE SUPPLIES	10,868.00	10,868.00	35,000.00	24,132.00	31.1
50-90-180	OUTSIDE SERVICES	5,815.45	5,815.45	85,000.00	79,184.55	6.8
50-90-190	PUBLICATIONS	112.91	112.91	3,500.00	3,387.09	3.2
50-90-220	MAINTENANCE OF OFFICE BUILDING	(4,746.56)	(4,746.56)	13,000.00	17,746.56	(36.5)
50-90-221	LANDSCAPING	.00	.00	3,000.00	3,000.00	.0
50-90-230	ADMINISTRATIVE SALARIES	54,684.00	54,684.00	308,078.00	253,394.00	17.8
50-90-240	PAYROLL EXP - FICA/UNEMPLOYMNT	4,257.58	4,257.58	23,450.00	19,192.42	18.2
50-90-260	TELEPHONE	3,309.70	3,309.70	15,000.00	11,690.30	22.1
50-90-290	UTILITIES	3,051.62	3,051.62	6,000.00	2,948.38	50.9
50-90-291	TRASH REMOVAL	1,163.72	1,163.72	5,000.00	3,836.28	23.3
50-90-310	VEHICLE MAINTENANCE	780.02	780.02	2,468.00	1,687.98	31.6
50-90-410	DUES AND PERMITS	3,222.90	3,222.90	7,000.00	3,777.10	46.0
50-90-440	TRAINING	687.83	687.83	9,650.00	8,962.17	7.1
50-90-442	INCLUSION EXPENSE	.00	.00	1,000.00	1,000.00	.0
50-90-443	COMPUTER SUPPORT & UPGRADES	21,705.67	21,705.67	100,395.00	78,689.33	21.6
	TOTAL ADMINISTRATION	268,356.00	268,356.00	855,984.00	587,628.00	31.4
	BILLING AND PERSONNEL EXPENSE					
50-91-001	BAD DEBTS	2,413.35	2,413.35	50,000.00	47,586.65	4.8
50-91-090	HEALTH INSURANCE	11,136.72	11,136.72	35,658.00	24,521.28	31.2
50-91-092	RETIREMENT	3,170.30	3,170.30	10,902.00	7,731.70	29.1
50-91-110	INSURANCE - GENERAL	749.02	749.02	699.00	(50.02)	107.2
50-91-180	DATA PROCESSING	2,828.04	2,828.04	22,000.00	19,171.96	12.9
50-91-230	DATA PROCESSING SALARIES	51,243.77	51,243.77	184,722.00	133,478.23	27.7
50-91-240	PAYROLL EXP - FICA/UNEMPLOYMNT	3,806.00	3,806.00	13,658.00	9,852.00	27.9
50-91-440	TRAINING	.00	.00	4,338.00	4,338.00	.0
50-91-450	POSTAGE	4,976.16	4,976.16	24,000.00	19,023.84	20.7
	TOTAL BILLING AND PERSONNEL EXPENSE	80,323.36	80,323.36	345,977.00	265,653.64	23.2
	DEBT RETIREMENT AND TRANSFERS					
50-98-117	PRINCIPAL - CWCB LOAN	.00	.00	219,105.00	219,105.00	.0
50-98-118	INTEREST - CWCB LOAN	.00	.00	37,026.00	37,026.00	.0
50-98-121	INTEREST - CWPDA LOAN	.00	.00	4,695.00	4,695.00	.0
50-98-122	ADMIN FEE - CWPDA LOAN	.00	.00	84,117.00	84,117.00	.0
50-98-126	PRINCIPAL - CWPDA LOAN	.00	.00	439,384.00	439,384.00	.0
50-98-127	INTEREST - 2023 CWRPDA LOAN	.00	.00	857,764.00	857,764.00	.0
50-98-128	PRINCIPAL - 2023 CWRPDA LOAN	.00	.00	796,953.00	796,953.00	.0
	TOTAL DEBT RETIREMENT AND TRANSFERS	.00	.00	2,439,044.00	2,439,044.00	.0

WATER FUND	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	1,532,278.84	1,532,278.84	12,229,551.00	10,697,272.16	12.5
NET REVENUE OVER EXPENDITURES	(20,814.47)	(20,814.47)	(2,058,451.00)	(2,037,636.53)	(1.0)

Revenue:

CIF is tracking similar or below last year; and last year our unaudited financials are showing a miss to budget of $240K Last Year. Last year's CIF revenue was budgeted at $1MM, this year's budget is $1,030,000. Through Quarter 1 Last year PAWSD Water Fund CIF revenue was $221,448. This year through quarter 1 the same Water Fund CIF revenue is $170,795. It is still early but we are -23% down year over year.

Expenses:

Similar exposure accounts as mentioned above (Insurance – General, Fuel and Utilities).

PAGOSA AREA WATER & SANITATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
60-03-009	CAPITAL INVESTMENT FEE	232,670.00	232,670.00	1,250,000.00	1,017,330.00	18.6
60-03-010	SERVICE FEES	758,904.41	758,904.41	3,135,000.00	2,376,095.59	24.2
60-03-014	MUNICIPAL WASTEWATER TREATMENT	56,460.60	56,460.60	200,000.00	143,539.40	28.2
60-03-021	WASTE HAULER REVENUE	22,782.23	22,782.23	165,000.00	142,217.77	13.8
60-03-100	AVAILABLILITY CHARGES	93,604.67	93,604.67	440,000.00	346,395.33	21.3
60-03-110	AFFORDABLE HOUSING SURCHARGE	18,424.98	18,424.98	.00	(18,424.98)	.0
60-03-120	AFFORDABLE HOUSING WAIVERS	(66,616.00)	(66,616.00)	.00	66,616.00	.0
60-03-121	SHORT TERM RENTAL SERVICE FEES	18,803.54	18,803.54	82,500.00	63,696.46	22.8
60-03-170	CUSTOMER HOOKUPS	8,907.55	8,907.55	36,000.00	27,092.45	24.7
60-03-187	OTHER INTEREST INCOME	78,540.15	78,540.15	250,000.00	171,459.85	31.4
60-03-189	INTEREST INCOME - CIF	14,914.84	14,914.84	70,000.00	55,085.16	21.3
60-03-190	INTEREST ON DELINQUENT TAXES	.12	.12	250.00	249.88	.1
60-03-195	INTEREST INCOME - PSSGID	.00	.00	18,546.00	18,546.00	.0
60-03-197	INTEREST INCOME CIF - PSSGID	.00	.00	18,546.00	18,546.00	.0
60-03-200	PENALTY & INTEREST DELIN ACCTS	1,009.13	1,009.13	3,000.00	1,990.87	33.6
60-03-387	CURRENT TAX INTEREST	.04	.04	1,000.00	999.96	.0
60-03-389	OTHER REVENUE	307.18	307.18	750,000.00	749,692.82	.0
	TOTAL REVENUES	1,238,713.44	1,238,713.44	6,419,842.00	5,181,128.56	19.3
	TOTAL FUND REVENUE	1,238,713.44	1,238,713.44	6,419,842.00	5,181,128.56	19.3
	EXPENDITURES					
	WORK IN PROGRESS					
60-22-170	CONNECTIONS	7,181.41	7,181.41	9,000.00	1,818.59	79.8
60-22-415	WASTEWATER MODEL	1,975.79	1,975.79	5,000.00	3,024.21	39.5
60-22-418	WASTEWATER SCADA SYSTEM	2,592.57	2,592.57	50,611.00	48,018.43	5.1
60-22-451	SHARED BUILDINGS & IMPROVEMENT	.00	.00	136,883.00	136,883.00	.0
60-22-464	CAPITAL EQUIPMENT	17,073.78	17,073.78	52,480.00	35,406.22	32.5
60-22-465	TRANSPORTATION EQUIPMENT	72,418.56	72,418.56	115,775.00	43,356.44	62.6
60-22-502	WASTEWATER TREATMENT PLANTS	215,547.95	215,547.95	1,159,268.00	943,720.05	18.6
60-22-505	COLLECTION SYSTEM UPGRADES	6,999.35	6,999.35	712,538.00	705,538.65	1.0
	TOTAL WORK IN PROGRESS	323,789.41	323,789.41	2,241,555.00	1,917,765.59	14.4
	WASTEWATER - CIF PROJECTS					
60-24-418	CIF - WASTEWATER SCADA SYSTEMS	648.22	648.22	12,653.00	12,004.78	5.1
60-24-502	CIF - WW TREATMENT PLANTS	845,028.01	845,028.01	2,960,000.00	2,114,971.99	28.6
60-24-505	CIF - COLLECTION SYS UPGRADES	23,053.86	23,053.86	712,538.00	689,484.14	3.2
	TOTAL WASTEWATER - CIF PROJECTS	868,730.09	868,730.09	3,685,191.00	2,816,460.91	23.6

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER COLLECTION					
60-51-090	HEALTH INSURANCE	11,960.22	11,960.22	66,480.00	54,519.78	18.0
60-51-091	UNIFORMS	2,891.12	2,891.12	10,000.00	7,108.88	28.9
60-51-092	RETIREMENT	5,855.23	5,855.23	27,128.00	21,272.77	21.6
60-51-100	FUEL & POWER LIFT STATIONS	22,714.09	22,714.09	70,000.00	47,285.91	32.5
60-51-110	INSURANCE - GENERAL	15,957.62	15,957.62	16,058.00	100.38	99.4
60-51-220	WASTEWATER LINE MAINT / REPAIR	30,265.41	30,265.41	500,000.00	469,734.59	6.1
60-51-230	GEN. & PUMPS LIFT STATIONS	53,280.76	53,280.76	120,000.00	66,719.24	44.4
60-51-232	COLLECTION SALARIES	94,278.00	94,278.00	473,171.00	378,893.00	19.9
60-51-240	PAYROLL EXP - FICA/UNEMPLOYMNT	7,420.50	7,420.50	36,532.00	29,111.50	20.3
60-51-314	VEHICLE MAINTENANCE	3,256.06	3,256.06	13,368.00	10,111.94	24.4
60-51-440	TRAINING	1,618.00	1,618.00	8,995.00	7,377.00	18.0
	TOTAL WASTEWATER COLLECTION	249,497.01	249,497.01	1,341,732.00	1,092,234.99	18.6
	WASTEWATER TREATMENT					
60-53-090	HEALTH INSURANCE	13,918.65	13,918.65	80,809.00	66,890.35	17.2
60-53-092	RETIREMENT	5,193.96	5,193.96	25,144.00	19,950.04	20.7
60-53-110	INSURANCE - GENERAL	13,879.75	13,879.75	14,884.00	1,004.25	93.3
60-53-131	OPERATORS SALARIES	83,717.12	83,717.12	440,069.00	356,351.88	19.0
60-53-170	LAB SUPPLY & TESTING	47,057.71	47,057.71	150,000.00	102,942.29	31.4
60-53-200	VISTA WWTP FUEL & POWER	81,630.60	81,630.60	255,000.00	173,369.40	32.0
60-53-220	VISTA WWTP MAINTENANCE	54,309.18	54,309.18	403,702.00	349,392.82	13.5
60-53-223	SLUDGE REMOVAL/PROCESSING	31,397.86	31,397.86	120,000.00	88,602.14	26.2
60-53-240	PAYROLL EXP - FICA/UNEMPLOYMNT	6,440.20	6,440.20	33,715.00	27,274.80	19.1
60-53-318	VEHICLE MAINTENANCE	592.52	592.52	16,166.00	15,573.48	3.7
60-53-440	TRAINING	1,814.19	1,814.19	10,061.00	8,246.81	18.0
	TOTAL WASTEWATER TREATMENT	339,951.74	339,951.74	1,549,550.00	1,209,598.26	21.9
	MAINTENANCE					
60-60-090	HEALTH INSURANCE	1,438.04	1,438.04	5,835.00	4,396.96	24.7
60-60-092	RETIREMENT	364.01	364.01	2,405.00	2,040.99	15.1
60-60-110	INSURANCE - GENERAL	1,381.40	1,381.40	1,424.00	42.60	97.0
60-60-170	OPERATING SUPPLIES	3,966.55	3,966.55	14,000.00	10,033.45	28.3
60-60-220	BUILDING MAINTENANCE	.00	.00	3,200.00	3,200.00	.0
60-60-231	MAINTENANCE SALARIES	5,882.64	5,882.64	40,859.00	34,976.36	14.4
60-60-240	PAYROLL EXP - FICA/UNEMPLOYMNT	431.33	431.33	3,248.00	2,816.67	13.3
60-60-290	UTILITIES - MAINTENANCE BLDG	771.10	771.10	3,000.00	2,228.90	25.7
60-60-312	VEHICLE MAINTENANCE	.00	.00	1,549.00	1,549.00	.0
60-60-331	EQUIPMENT MAINTENANCE	1,545.61	1,545.61	14,400.00	12,854.39	10.7
60-60-430	GASOLINE & OIL	5,737.67	5,737.67	35,000.00	29,262.33	16.4
60-60-440	TRAINING	.00	.00	614.00	614.00	.0
60-60-460	TOOLS AND SMALL EQUIPMENT	2,643.53	2,643.53	11,000.00	8,356.47	24.0
	TOTAL MAINTENANCE	24,161.88	24,161.88	136,534.00	112,372.12	17.7

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
60-90-020	AUDIT	.00	.00	1,690.00	1,690.00	.0
60-90-081	EMPLOYEE MISCELLANEOUS	132.96	132.96	1,000.00	867.04	13.3
60-90-090	HEALTH INSURANCE	3,003.23	3,003.23	20,399.00	17,395.77	14.7
60-90-092	RETIREMENT	1,546.89	1,546.89	8,671.00	7,124.11	17.8
60-90-110	INSURANCE - GENERAL	65,769.64	65,769.64	65,629.00	(140.64)	100.2
60-90-130	LEGAL SERVICES	3,952.70	3,952.70	12,000.00	8,047.30	32.9
60-90-160	OFFICE SUPPLIES	5,139.97	5,139.97	16,000.00	10,860.03	32.1
60-90-180	OUTSIDE SERVICES	2,736.68	2,736.68	40,000.00	37,263.32	6.8
60-90-190	PUBLICATIONS	53.14	53.14	2,500.00	2,446.86	2.1
60-90-220	MAINTENANCE OF OFFICE BUILDING	(2,233.56)	(2,233.56)	6,500.00	8,733.56	(34.4)
60-90-221	LANDSCAPING	.00	.00	1,870.00	1,870.00	.0
60-90-230	ADMINISTRATIVE SALARIES	25,733.60	25,733.60	144,978.00	119,244.40	17.8
60-90-240	PAYROLL EXP - FICA/UNEMPLOYMNT	2,003.45	2,003.45	11,036.00	9,032.55	18.2
60-90-260	TELEPHONE	1,722.45	1,722.45	8,000.00	6,277.55	21.5
60-90-290	UTILITIES	1,304.34	1,304.34	2,500.00	1,195.66	52.2
60-90-291	TRASH REMOVAL	322.64	322.64	1,200.00	877.36	26.9
60-90-310	VEHICLE MAINTENANCE	367.11	367.11	1,162.00	794.89	31.6
60-90-410	DUES AND PERMITS	1,355.05	1,355.05	9,500.00	8,144.95	14.3
60-90-440	TRAINING	315.84	315.84	4,541.00	4,225.16	7.0
60-90-442	INCLUSION EXPENSE	.00	.00	1,000.00	1,000.00	.0
60-90-443	COMPUTER SUPPORT & UPGRADES	11,714.53	11,714.53	47,245.00	35,530.47	24.8
	TOTAL ADMINISTRATION	124,940.66	124,940.66	407,421.00	282,480.34	30.7
	BILLING AND PERSONNEL EXPENSE					
60-91-001	BAD DEBTS	2,227.28	2,227.28	50,000.00	47,772.72	4.5
60-91-090	HEALTH INSURANCE	3,951.04	3,951.04	16,780.00	12,828.96	23.6
60-91-092	RETIREMENT	1,177.92	1,177.92	5,130.00	3,952.08	23.0
60-91-110	INSURANCE - GENERAL	352.39	352.39	329.00	(23.39)	107.1
60-91-180	DATA PROCESSING	1,330.90	1,330.90	6,000.00	4,669.10	22.2
60-91-230	DATA PROCESSING SALARIES	19,037.93	19,037.93	86,928.00	67,890.07	21.9
60-91-240	PAYROLL EXP - FICA/UNEMPLOYMNT	1,425.49	1,425.49	6,427.00	5,001.51	22.2
60-91-440	TRAINING	.00	.00	2,042.00	2,042.00	.0
60-91-450	POSTAGE	2,425.36	2,425.36	11,000.00	8,574.64	22.1
	TOTAL BILLING AND PERSONNEL EXPENSE	31,928.31	31,928.31	184,636.00	152,707.69	17.3
	DEBT RETIREMENT AND TRANSFERS					
60-98-132	PRINCIPAL - 24 REVENUE BOND	.00	.00	520,400.00	520,400.00	.0
60-98-133	INTEREST - 24 REVENUE BOND	.00	.00	190,000.00	190,000.00	.0
60-98-136	PRINCIPAL - 09 BASE LOAN	.00	.00	48,827.00	48,827.00	.0
60-98-137	PRINCIPAL - 09 ARRA LOAN	.00	.00	351,828.00	351,828.00	.0
	TOTAL DEBT RETIREMENT AND TRANSFERS	.00	.00	1,111,055.00	1,111,055.00	.0
	TOTAL FUND EXPENDITURES	1,962,999.10	1,962,999.10	10,657,674.00	8,694,674.90	18.4

	WASTEWATER FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(724,285.66)	(724,285.66)	(4,237,832.00)	(3,513,546.34)	(17.1)

Revenue:

Again, at this stage in the year the primary concern of risk of not being able to meet our CIF budgeted revenue. Last year's unaudited results are $859K, a -$391K budget shortfall. LY budget was $1,250,000 and this years budget is $1,250,000.

Expenses:

Similar exposure accounts as mentioned above (Insurance – General, Fuel and Utilities).