

Key Largo Wastewater Treatment District Board of Commissioners Meeting Agenda Item Summary

Meeting Date:

March 4, 2025

Agenda Item Number: J-1

Action Required:

No

Department:

Budget and Finance

Sponsor:

Peter Rosasco

Subject:

1st Quarter Fiscal Year 2025 Financial Reports

Summary of Discussion:

The 1st Qtr FY25 financial reports will be presented to the board.

Reviewed / Approved

Operations: _____

Administration: _____

Finance: _____

District Counsel: _____

District Clerk: _____

Engineering: _____

Financial Impact

\$

Funding Source:

N/A

Budgeted:

N/A

Attachments

1. Stmt of Net Position/Balance Sheet at 12/31/24
2. Revenue & Expenditure Report at 12/31/24

Approved By: _____

General Manager

Date: _____

02/27/2025



KLWTD STATEMENT OF NET POSITION / BALANCE SHEET
PERIOD ENDING 12/31/24

Fund: 401 GENERAL FUND

***** Assets *****

1	401-0000-101.000.11	First State Bank Acct-3292	2,643,838.76
2	401-0000-101.000.14	Centennial Gen Op 1084	13,302,098.63
3	401-0000-101.000.15	Centennial Payroll 1092	1,218,006.62
4	401-0000-101.000.16	Centennial Debt Svc 1108	2,305,500.37
5	401-0000-101.000.17	Centennial R&R 1116	11,032,164.43
6	401-0000-101.000.19	Centennial Self Insurance 8728	5,187,313.42
7	401-0000-115.000.01	Accounts Receivable	(117,346.87)
8	401-0000-131.000.00	Due From Other Governments	2,874,613.27
9	401-0000-131.000.02	Due From Monroe County ILA	2,092,459.70
10	401-0000-155.000.00	Prepaid Insurance	12,312.69
11	401-0000-155.000.01	Prepaid Assets	13,316.95
12	401-0000-156.000.00	Deposits	58,295.00
13	401-0000-161.900.00	Land	2,012,494.19
14	401-0000-162.900.00	Buildings	4,182,419.42
15	401-0000-166.900.00	Equipment & Furniture - Office & Field	192,719.11
16	401-0000-166.900.01	Equipment & Furniture - Computer	432,280.25
17	401-0000-166.900.02	Equipment & Furniture - Tools	169,241.53
18	401-0000-166.900.03	Equipment & Furniture - Plant Office/Lab	6,514.20
19	401-0000-166.900.04	Equipment & Furniture - Main Office	46,227.30
20	401-0000-166.900.05	Equipment & Furniture - Plant Equipment	977,858.34
21	401-0000-169.900.00	Construction In Progress	17,190,252.22
22	401-0000-170.900.00	Collection Facilities	117,059,006.74
23	401-0000-170.900.01	Treatment Facilities	42,949,375.43
24	401-0000-170.900.03	Vehicles	575,645.26
25	401-0000-170.950.00	Accumulated Depreciation	(62,779,634.01)
	Total Assets		163,636,972.95

***** Liabilities *****

26	401-0000-202.000.00	Accounts Payable	701,686.31
27	401-0000-203.900.00	SRF Loan - KLNC 01P	7,267,175.75
28	401-0000-205.000.00	Retainage Payable	388,384.65
29	401-0000-210.900.00	Accrued Compensated Absences	135,193.78
30	401-0000-215.000.00	Accrued Interest Payable	38,682.82
31	401-0000-216.000.00	Accrued Payroll	38,529.01
32	401-0000-217.000.01	Accrued Taxes Payable	14,134.57
33	401-0000-229.000.01	Health & Optional Withholdings	27,469.95
34	401-0000-231.000.00	Workers Compensation Insurance	6,436.59
35	401-0000-237.000.00	Other Post Empl Benefit (OPEB) Liability	42,610.00
36	401-0000-237.000.01	Deferred Inflows of Resources-OPEB	65,602.00
	Total Liabilities		8,725,905.43

= ENDING FUND BALANCE

154,911,067.52



**KLWTD UNAUDITED REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 12/31/2024**

<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
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Fund: 401 GENERAL FUND

Revenues

1	401-0000-325.100.00	Non Ad Valorem Assessments	2,466,738.30	3,295,000.00	74.86
2	401-0000-343.500.00	Wastewater Service Revenue	1,698,959.69	7,600,000.00	22.35
3	401-0000-343.550.01	Islamorada Wastewater Flow Revenue	292,875.60	1,300,000.00	22.53
4	401-0000-343.550.02	Salinity Surcharge - Islamorada	39,766.42	0.00	100.00
5	401-0000-343.550.03	Islamorada Insurance Surcharge	0.00	66,000.00	0.00
6	401-0000-343.600.00	Monroe County ILA	0.00	2,125,000.00	0.00
7	401-0000-361.100.00	Interest Income	361,308.95	900,000.00	40.15
8	401-0000-369.900.00	Miscellaneous Revenues	13,872.37	100,000.00	13.87
Total Dept 0000 - Non-Departmental			4,873,521.33	15,386,000.00	31.68

**Department: 5900 CAPITAL
IMPROVEMENTS**

9	401-5900-325.100.01	SDC Prepayments	5,480.87	100,000.00	5.48
10	401-5900-334.350.01	ACOE Grant Revenue	0.00	1,990,000.00	0.00
11	401-5900-334.350.02	Stewardship Grant	1,190,860.82	5,659,628.00	21.04
12	401-5900-334.350.03	Sea Level Rise Grant	0.00	2,076,373.00	0.00
13	401-5900-389.000.00	Cash on Hand	0.00	(1,230,570.00)	0.00
14	401-5900-389.000.01	Planned Use of Reserves	0.00	2,346,118.00	0.00
Total Dept 5900 - CAPITAL IMPROVEMENTS			1,196,341.69	10,941,549.00	10.93

Revenues: 6,069,863.02 26,327,549.00 23.06

Expenditures

Department: 0000 Non-Departmental

15	401-0000-581.000.01	Transfer to Repair & Replacement Fund	0.00	1,200,000.00	0.00
16	401-0000-581.000.02	Transfer to Insurance Deductible Reserve	0.00	50,000.00	0.00
17	401-0000-720.000.00	Debt Service Transfer	0.00	1,558,961.00	0.00
Total Dept 0000 - Non-Departmental			0.00	2,808,961.00	0.00

Department: 5130 ADMINISTRATIVE

18	401-5130-110.000.00	Payroll-Board Meeting Compensation	16,117.92	69,076.00	23.33
19	401-5130-120.000.00	Payroll-Administration	137,589.23	558,243.00	24.52
20	401-5130-210.000.00	Payroll Taxes	11,496.58	47,990.00	23.96
21	401-5130-220.000.00	Retirement Contributions	5,668.27	37,639.00	15.06
22	401-5130-230.000.00	Group Health Premiums	21,575.72	79,060.00	27.29
23	401-5130-230.001.00	Employee Benefit Administration Fees	0.00	500.00	0.00
24	401-5130-230.002.00	Group Life Insurance	205.50	904.00	22.73
25	401-5130-240.000.00	Workers Compensation Insurance	390.16	1,250.00	31.21
26	401-5130-250.000.00	Unemployment Compensation	0.00	10,000.00	0.00
27	401-5130-311.000.00	Professional Services: Website & Misc.	1,085.00	17,000.00	6.38
28	401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	603.57	1,500.00	40.24
29	401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	3,000.00	0.00
30	401-5130-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08

	<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
31	401-5130-311.000.05	Professional Svcs: NWPS 457(b) Admin Fee	0.00	3,500.00	0.00
32	401-5130-311.000.07	Professional Svcs: IT Security Svcs	5,520.00	42,500.00	12.99
33	401-5130-311.000.11	Professional Services: Safety Training	0.00	1,000.00	0.00
34	401-5130-311.000.14	Professional Svcs: Mobile Device Mgmt	1,020.00	4,100.00	24.88
35	401-5130-311.002.00	Professional Svcs: FKA Billing Services	70,225.52	315,000.00	22.29
36	401-5130-311.003.00	Professional Svcs: Tax Collector Fees	0.00	11,000.00	0.00
37	401-5130-311.004.00	Professional Svcs: Utility Rate Consult	11,933.75	25,000.00	47.74
38	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	0.00	1,700.00	0.00
39	401-5130-311.006.00	Professional Svcs: Engineering	5,892.50	10,000.00	58.93
40	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	15,000.00	60,100.00	24.96
41	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	11,250.00	45,000.00	25.00
42	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	25,250.04	101,210.00	24.95
43	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	1,210.60	20,000.00	6.05
44	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	7,500.00	38,000.00	19.74
45	401-5130-320.000.02	Professional Svcs: Finance Director	22,773.00	91,092.00	25.00
46	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	39,923.01	159,692.00	25.00
47	401-5130-341.000.04	GIS Services (ESRI)	0.00	11,500.00	0.00
48	401-5130-341.000.05	Email Applications/Microsoft/Google Apps	3,300.00	16,000.00	20.63
49	401-5130-341.000.11	Document Management (M-Files)	0.00	3,000.00	0.00
50	401-5130-400.000.01	General Manager Travel & Training	1,169.16	12,000.00	9.74
51	401-5130-400.000.02	Clerk Travel & Training	0.00	2,500.00	0.00
52	401-5130-400.000.03	Other Travel & Training	6,330.77	20,000.00	31.65
53	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,494.81	6,500.00	23.00
54	401-5130-410.000.04	Internet (Comcast & AT&T)	1,550.19	7,000.00	22.15
55	401-5130-410.000.05	Telephones / Data Comms	612.00	1,200.00	51.00
56	401-5130-410.000.07	VOIP	726.00	3,600.00	20.17
57	401-5130-410.000.08	GPS / Fleet Services	58.50	275.00	21.27
58	401-5130-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	177.90	7,000.00	2.54
59	401-5130-411.000.03	IT: Software and Software Upgrades	21,163.71	36,720.00	57.64
60	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,151.44	17,000.00	24.42
61	401-5130-420.000.00	Postage & Delivery Expense	290.58	2,700.00	10.76
62	401-5130-430.000.00	Water (Utility)-District Office	119.11	600.00	19.85
63	401-5130-432.000.00	Facility Cleaning	5,040.00	21,000.00	24.00
64	401-5130-432.001.00	Solid Waste	341.78	1,700.00	20.10
65	401-5130-435.000.00	Electricity	778.98	4,400.00	17.70
66	401-5130-440.000.00	Rents & Leases	0.00	1,000.00	0.00
67	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	390,240.75	432,882.00	90.15
68	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	675.00	5,000.00	13.50
69	401-5130-460.000.02	Repairs & Maintenance: Vehicles	394.50	1,500.00	26.30
70	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	2,162.66	30,000.00	7.21
71	401-5130-470.000.00	Copier	1,342.94	7,260.00	18.50
72	401-5130-480.000.00	Advertisements	328.00	10,000.00	3.28
73	401-5130-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
74	401-5130-492.000.00	Bank Fees	105.00	500.00	21.00
75	401-5130-510.000.01	Office Supplies	3,038.39	12,000.00	25.32
76	401-5130-510.000.02	Printings	156.75	3,000.00	5.23
77	401-5130-510.000.03	Office Furnishings	359.98	5,000.00	7.20
78	401-5130-520.000.01	Employee Clothing/Uniforms	0.00	1,500.00	0.00
79	401-5130-520.007.00	Regulatory, Permit & Recording Fees	750.00	1,000.00	75.00
80	401-5130-520.010.02	Fuel: Vehicles	26.01	1,000.00	2.60
81	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	370.66	6,000.00	6.18
82	401-5130-540.000.02	Clerk Dues	0.00	350.00	0.00

	<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
83	401-5130-540.000.03	Other Dues and Subscriptions	4,971.54	11,000.00	45.20
84	401-5130-645.000.00	Capital Outlay: IT Equipment	0.00	8,500.00	0.00
	Total Dept 5130 - ADMINISTRATIVE		869,557.48	2,492,343.00	34.89
	Department: 5351 PLANT				
85	401-5351-120.000.00	Payroll-Plant	120,814.24	499,307.00	23.23
86	401-5351-210.000.00	Payroll Taxes	9,039.60	38,197.00	23.67
87	401-5351-220.000.00	Retirement Contributions	4,461.64	28,539.00	15.63
88	401-5351-230.000.00	Group Health Premiums	26,003.76	79,060.00	32.89
89	401-5351-230.002.00	Group Life Insurance	123.30	494.00	24.96
90	401-5351-240.000.00	Workers Compensation Insurance	2,586.90	10,250.00	25.24
91	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	359.88	1,600.00	22.49
92	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	6,210.00	0.00
93	401-5351-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
94	401-5351-311.000.11	Professional Services: Safety Training	180.00	1,500.00	12.00
95	401-5351-311.006.00	Professional Services: Engineering	21,543.75	75,000.00	28.73
96	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	1,765.00	20,000.00	8.83
97	401-5351-400.000.00	Training, Education & Travel	503.43	5,000.00	10.07
98	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	240.99	1,000.00	24.10
99	401-5351-410.000.04	Internet (Comcast & AT&T)	1,550.19	6,300.00	24.61
100	401-5351-410.000.05	Telephones / Data Comms	974.25	1,500.00	64.95
101	401-5351-410.000.08	GPS / Fleet Services	58.50	275.00	21.27
102	401-5351-410.000.09	Radios / P25 MCSO Agreement	0.00	750.00	0.00
103	401-5351-410.000.10	Plant Gate Data Service	289.75	1,500.00	19.32
104	401-5351-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	738.48	6,000.00	12.31
105	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	3,356.94	13,500.00	24.87
106	401-5351-420.000.00	Postage & Delivery Expense	6,755.00	28,000.00	24.13
107	401-5351-430.000.00	Water- Plant	1,178.38	5,200.00	22.66
108	401-5351-432.000.00	Facility Cleaning	1,120.00	4,950.00	22.63
109	401-5351-432.001.00	Solid Waste	2,481.85	12,000.00	20.68
110	401-5351-435.000.00	Electricity - Plant	96,615.75	450,000.00	21.47
111	401-5351-440.000.00	Rents & Leases	0.00	7,000.00	0.00
112	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	0.00	6,000.00	0.00
113	401-5351-460.000.02	Repairs & Maintenance: Vehicles	0.00	1,000.00	0.00
114	401-5351-460.000.03	Repairs & Maintenance: Equipment	59,184.60	300,000.00	19.73
115	401-5351-460.000.04	Repairs & Maintenance: Buildings	977.54	40,000.00	2.44
116	401-5351-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
117	401-5351-510.000.01	Office Supplies	1,176.20	3,500.00	33.61
118	401-5351-510.000.03	Office Furnishings	0.00	1,500.00	0.00
119	401-5351-511.000.00	Safety Supplies	176.19	3,500.00	5.03
120	401-5351-520.000.00	Employee Uniforms / Clothing	18.93	1,500.00	1.26
121	401-5351-520.001.00	Lab Services (sample analysis)	10,828.00	50,000.00	21.66
122	401-5351-520.002.00	Sludge Handling	163,965.44	840,000.00	19.52
123	401-5351-520.003.00	Chemicals	147,599.90	800,000.00	18.45
124	401-5351-520.004.00	Lab Supplies	4,629.61	40,000.00	11.57
125	401-5351-520.005.00	Supplies & Tools (plant operations)	2,274.93	12,000.00	18.96
126	401-5351-520.006.00	Immunizations	0.00	1,200.00	0.00
127	401-5351-520.007.00	Regulatory/ Permit Fees	0.00	6,500.00	0.00
128	401-5351-520.010.01	Fuel: Equipment	197.21	1,000.00	19.72
129	401-5351-520.010.02	Fuel: Vehicles	88.94	1,000.00	8.89
130	401-5351-520.010.03	Fuel: Generators	0.00	5,500.00	0.00
131	401-5351-540.000.00	Dues & Subscriptions	0.00	400.00	0.00

	<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
132	401-5351-645.000.00	Capital Outlay - Computer Equipment	0.00	5,500.00	0.00
	Total Dept 5351 - PLANT		698,959.07	3,448,332.00	20.27
	Department: 5352 FIELD				
133	401-5352-120.000.00	Payroll-Field	328,987.07	1,336,596.00	24.61
134	401-5352-210.000.00	Payroll Taxes	24,895.60	102,250.00	24.35
135	401-5352-220.000.00	Retirement Contributions	12,490.95	78,420.00	15.93
136	401-5352-230.000.00	Group Health Premiums	62,738.17	224,002.00	28.01
137	401-5352-230.002.00	Group Life Insurance	323.95	1,397.00	23.19
138	401-5352-240.000.00	Workers Compensation Insurance	6,546.17	24,000.00	27.28
139	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,121.84	2,500.00	84.87
140	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	17,000.00	0.00
141	401-5352-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
142	401-5352-311.000.11	Professional Services: Safety Training	390.00	3,500.00	11.14
143	401-5352-311.000.15	Solar Maintenance Contract	0.00	12,500.00	0.00
144	401-5352-311.006.00	Professional Services: Engineering	11,055.00	75,000.00	14.74
145	401-5352-341.000.06	GPServ/Trimble	0.00	4,100.00	0.00
146	401-5352-341.000.13	GIS Upgrade	10,120.00	46,440.00	21.79
147	401-5352-400.000.00	Training, Education & Travel	684.65	11,000.00	6.22
148	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,500.63	7,000.00	21.44
149	401-5352-410.000.04	Internet (Comcast & AT&T)	4,609.26	19,000.00	24.26
150	401-5352-410.000.05	Telephones / Data Comms	3,271.92	7,800.00	41.95
151	401-5352-410.000.08	GPS / Fleet Services	764.16	2,800.00	27.29
152	401-5352-410.000.09	Radios / P25 MCSO Agreement	0.00	3,750.00	0.00
153	401-5352-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	6,000.00	0.00
154	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,300.11	17,000.00	25.29
155	401-5352-430.000.01	Water- Vac Station A	123.02	450.00	27.34
156	401-5352-430.000.02	Water- Vac Station D	235.65	450.00	52.37
157	401-5352-430.000.03	Water- Vac Station F	70.29	450.00	15.62
158	401-5352-430.000.04	Water- Vac Station G	101.61	450.00	22.58
159	401-5352-430.000.05	Water- Vac Station I - house	157.01	450.00	34.89
160	401-5352-430.000.06	Water- Vac Station I & Office	128.66	800.00	16.08
161	401-5352-430.000.07	Water- Vac Station JK	85.33	550.00	15.51
162	401-5352-430.000.09	Water- Humpty Dumpty	68.68	300.00	22.89
163	401-5352-430.000.10	Water- Harborage	68.66	300.00	22.89
164	401-5352-430.000.12	Water- Peter Pan	69.56	300.00	23.19
165	401-5352-430.000.13	Water - Coastal WW	0.00	300.00	0.00
166	401-5352-432.000.00	Facility Cleaning	2,520.00	12,100.00	20.83
167	401-5352-432.001.00	Solid Waste	51.68	3,000.00	1.72
168	401-5352-435.000.01	Electricity- Vac Station A	19,169.04	75,000.00	25.56
169	401-5352-435.000.02	Electricity- Vac Station D	19,064.15	75,000.00	25.42
170	401-5352-435.000.03	Electricity- Vac Station E	12,200.88	50,000.00	24.40
171	401-5352-435.000.04	Electricity- Vac Station F	415.93	2,500.00	16.64
172	401-5352-435.000.05	Electricity- Vac Station G	9,009.96	35,000.00	25.74
173	401-5352-435.000.06	Electricity- Vac Station I	3,543.80	15,000.00	23.63
174	401-5352-435.000.07	Electricity- Vac Station I - house	379.30	2,000.00	18.97
175	401-5352-435.000.08	Electricity- Vac Station I - office	378.15	2,000.00	18.91
176	401-5352-435.000.09	Electricity- Vac Station JK	12,229.49	55,000.00	22.24
177	401-5352-435.000.11	Electricity- Humpty Dumpty	162.49	1,000.00	16.25
178	401-5352-435.000.12	Electricity- Harborage	212.34	1,000.00	21.23
179	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	172.89	1,200.00	14.41
180	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	158.70	800.00	19.84

	<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
181	401-5352-440.000.00	Rents & Leases	0.00	5,000.00	0.00
182	401-5352-460.000.01	Repairs & Maintenance: Grounds Keeping	3,000.00	17,500.00	17.14
183	401-5352-460.000.02	Repairs & Maintenance: Vehicles	21,495.61	25,000.00	85.98
184	401-5352-460.000.03	Repairs & Maintenance: Equipment	83,024.39	220,000.00	37.74
185	401-5352-460.000.04	Repairs & Maintenance: Buildings	12,641.44	25,000.00	50.57
186	401-5352-460.000.05	Repairs & Maintenance: Collection System	10,970.91	100,000.00	10.97
187	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	348.64	2,000.00	17.43
188	401-5352-460.000.08	Grinder Pump Monitoring	400.00	4,500.00	8.89
189	401-5352-470.000.00	Copier	536.18	1,980.00	27.08
190	401-5352-491.000.01	Storm Supplies & Preparation	1,152.06	2,000.00	57.60
191	401-5352-510.000.01	Office Supplies	197.66	2,500.00	7.91
192	401-5352-510.000.03	Office Furnishings	0.00	3,000.00	0.00
193	401-5352-511.000.00	Safety Supplies	705.19	5,000.00	14.10
194	401-5352-520.000.00	Employee Uniforms / Clothing	31.29	3,200.00	0.98
195	401-5352-520.005.00	Supplies and Tools (field operations)	6,616.39	46,000.00	14.38
196	401-5352-520.006.00	Immunizations	0.00	1,500.00	0.00
197	401-5352-520.010.01	Fuel: Equipment	17.16	2,000.00	0.86
198	401-5352-520.010.02	Fuel: Vehicles	9,374.25	40,000.00	23.44
199	401-5352-520.010.03	Fuel: Generators	0.00	8,500.00	0.00
200	401-5352-540.000.00	Dues & Subscriptions	0.00	100.00	0.00
201	401-5352-645.000.00	Capital Outlay - Computer Equipment	4,212.44	7,000.00	60.18
Total Dept 5352 - FIELD			715,400.36	2,882,335.00	24.82

Department: 5354 FACILITIES

202	401-5354-120.000.00	Payroll-Facilities	145,097.45	598,289.00	24.25
203	401-5354-210.000.00	Payroll Taxes	11,050.04	45,769.00	24.14
204	401-5354-220.000.00	Retirement Contributions	8,011.91	35,897.00	22.32
205	401-5354-230.000.00	Group Health Premiums	28,352.07	92,236.00	30.74
206	401-5354-230.002.00	Group Life Insurance	143.85	575.00	25.02
207	401-5354-240.000.00	Workers Compensation Insurance	2,892.88	12,500.00	23.14
208	401-5354-311.000.03	Prof. Svcs. Managed IT Services	5,100.00	23,100.00	22.08
209	401-5354-311.000.11	Professional Services: Safety Training	180.00	2,550.00	7.06
210	401-5354-400.000.00	Training, Education & Travel	(1,655.06)	10,000.00	(16.55)
211	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	314.91	1,000.00	31.49
212	401-5354-410.000.08	GPS / Fleet Services	292.50	1,300.00	22.50
213	401-5354-410.000.09	Radios / P25 MCSO Agreement	0.00	1,875.00	0.00
214	401-5354-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	3,000.00	0.00
215	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	2,131.92	8,600.00	24.79
216	401-5354-432.000.00	Facility Cleaning	1,120.00	4,950.00	22.63
217	401-5354-460.000.02	Repairs & Maintenance: Vehicles	1,667.51	3,000.00	55.58
218	401-5354-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
219	401-5354-510.000.01	Office Supplies	167.31	1,000.00	16.73
220	401-5354-510.000.03	Office Furnishings	0.00	800.00	0.00
221	401-5354-511.000.00	Safety Supplies	209.76	1,500.00	13.98
222	401-5354-520.000.00	Employee Uniforms/ Clothing	0.00	1,500.00	0.00
223	401-5354-520.005.00	Supplies & Tools	1,579.69	20,000.00	7.90
224	401-5354-520.006.00	Immunizations	0.00	1,500.00	0.00
225	401-5354-520.010.02	Fuel: Vehicles	1,547.05	7,500.00	20.63
226	401-5354-645.000.00	Capital Outlay - Computer Equipment	0.00	3,000.00	0.00
Total Dept 5354 - FACILITIES			208,203.79	882,641.00	23.59

Department: 5900 CAPITAL IMPROVEMENTS

	GL Number	Description	YTD Balance 12/31/2024	24-25 Adopted Budget	% Bdgt Used
227	401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	54,935.00	45,000.00	122.08
228	401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	65,473.75	210,000.00	31.18
229	401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	5,386.25	35,000.00	15.39
230	401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	29,168.75	87,000.00	33.53
231	401-5900-311.006.00-2022-003	Engineering: Lift Sta at KL Trailer Park	4,090.00	5,000.00	81.80
232	401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	63,817.50	62,000.00	102.93
233	401-5900-311.006.00-2022-008	Engineering: Power Conditioning Vac Stns	0.00	61,275.00	0.00
234	401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	25,536.25	169,650.00	15.05
235	401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	62,310.00	146,250.00	42.61
236	401-5900-311.006.00-2023-002	Engineering: Ventilation Upg @ Vac Stns	0.00	41,125.00	0.00
237	401-5900-311.006.00-2023-005	Engineering: Direct Potable Reuse	0.00	62,073.00	0.00
238	401-5900-311.006.00-2023-025	Engineering: Deep Inj Well Permitting	3,158.75	5,000.00	63.18
239	401-5900-311.006.00-2023-027	Engineering: Isla NPK Pinch Valve FM	0.00	25,000.00	0.00
240	401-5900-311.006.00-2024-001	Engineering: Grinder Pump Latrl Pit Upg	39,240.00	130,000.00	30.18
241	401-5900-311.006.00-2024-002	Engineering: Ops Blower Room Mod	0.00	52,500.00	0.00
242	401-5900-311.006.00-2024-003	Engineering: Replace Vac Pit Collars	0.00	25,000.00	0.00
243	401-5900-311.006.00-2025-002	Engineering: Coll Sys Sea Level Ph1 Proj	0.00	188,761.00	0.00
244	401-5900-311.006.00-2025-003	Engineering: Vac Stn Sewage Tank Upg	0.00	124,328.00	0.00
245	401-5900-311.006.00-2025-004	Engineering: MJ Wood Fire Supp Dispute	1,392.50	15,000.00	9.28
246	401-5900-311.006.00-2025-005	Engineering: Ductile Iron Piping Corrosi	6,505.00	150,000.00	4.34
247	401-5900-311.006.00-2025-006	Engineering: Coll Sys Action Plan (SAP)	32,961.25	500,000.00	6.59
248	401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	0.00	20,000.00	0.00
249	401-5900-630.000.00-2018-007	Capital Outlay:VPS PipingMod	108,835.78	200,000.00	54.42
250	401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	0.00	987,500.00	0.00
251	401-5900-630.000.00-2021-005	Capital Outlay: Effluent Inj Pump Repair	0.00	45,000.00	0.00
252	401-5900-630.000.00-2022-001	Capital Outlay: Effluent Filtration Upg	88,748.16	500,000.00	17.75
253	401-5900-630.000.00-2022-003	Cap Outlay: Replace Lift Sta KL Trl Pk	37,233.94	112,800.00	33.01
254	401-5900-630.000.00-2022-004	Capital Outlay: Vac System Monitoring	101,476.79	1,225,000.00	8.28
255	401-5900-630.000.00-2022-009	Cap Outlay: Power Cond & Elec Upg WWTP	0.00	1,837,500.00	0.00
256	401-5900-630.000.00-2022-010	Cap Outlay: EQ Tank Headworks/Scrn Upg	0.00	1,950,000.00	0.00
257	401-5900-630.000.00-2023-027	Capital Outlay: Isla NPK Pinch Valve FM	0.00	250,000.00	0.00
258	401-5900-630.000.00-2024-001	Cap Outlay: Grinder Pump Lateral Pit Upg	261,698.02	251,000.00	104.26
259	401-5900-630.000.00-2024-003	Capital Outlay: Replace Vac Pit Collar	0.00	350,000.00	0.00
260	401-5900-630.000.00-2024-004	Capital Outlay: Vac Stn Interior Paint	0.00	105,000.00	0.00
261	401-5900-630.000.00-2025-002	Cap Outlay:Coll Sys Sea Level Rise Ph1	0.00	1,887,612.00	0.00
262	401-5900-630.000.00-2025-005	Capital Outlay: Ductile Iron Piping Corr	0.00	850,000.00	0.00
263	401-5900-640.000.00-2023-017	Capital Outlay: Vac Pump Rebuild & Spare	78,500.00	75,000.00	104.67
264	401-5900-640.000.00-2023-020	Capital Outlay: Grinder Pumps	0.00	17,500.00	0.00
265	401-5900-640.000.00-2024-005	Cap Outlay: Digester Motive Pump Replace	238,118.00	238,118.00	100.00
266	401-5900-640.000.00-2024-007	Cap Outlay: Inj Well Check Pump Valves	5,294.46	0.00	100.00
267	401-5900-640.000.00-2024-011	Capital Outlay: Field Ops Truck	0.00	140,000.00	0.00
268	401-5900-640.000.00-2025-007	Capital Outlay - Spectrophotometer	0.00	7,000.00	0.00
269	401-5900-640.000.00-2025-008	Capital Outlay - SBR Blower VFD	0.00	60,000.00	0.00
270	401-5900-640.000.00-2025-009	Cap Outlay - Plant Perimeter Security Up	0.00	12,000.00	0.00
271	401-5900-640.000.00-2025-010	Capital Outlay - Replacement Vactron	0.00	110,000.00	0.00
272	401-5900-640.000.00-2025-011	Capital Outlay - New Salinity Probes	0.00	42,000.00	0.00
273	401-5900-640.000.00-2025-012	Capital Outlay - New Clear Vus & SS Pipi	16,710.66	30,000.00	55.70
274	401-5900-640.000.00-2025-013	Capital Outlay - Collection System Valve	0.00	32,000.00	0.00
275	401-5900-640.000.00-2025-014	Capital Outlay - Vac Stn F Minks Vac Pum	0.00	16,500.00	0.00
276	401-5900-640.000.00-2025-015	Solar Upgrades & Repairs to Existing Sys	62,054.13	62,100.00	99.93
277	401-5900-640.000.00-2025-016	Capital Outlay - BSA Software Cloud Upgr	66,119.00	59,345.00	111.41
278	401-5900-650.003.00-SvcConRv	Service Connection Construction Revision	5,520.00	200,000.00	2.76

<u>GL Number</u>	<u>Description</u>	<u>YTD Balance</u> <u>12/31/2024</u>	<u>24-25</u> <u>Adopted Budget</u>	<u>% Bdgt</u> <u>Used</u>
Total Dept 5900 - CAPITAL IMPROVEMENTS		1,464,283.94	13,812,937.00	10.60
	Expenditures:	3,956,404.64	26,327,549.00	15.03
Fund 401 - GENERAL FUND:				
	TOTAL REVENUES	6,069,863.02	26,327,549.00	
	TOTAL EXPENDITURES	3,956,404.64	26,327,549.00	
	NET OF REVENUES & EXPENDITURES:	2,113,458.38	0.00	