

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

Meeting Date:
September 3, 2024

Agenda Item Number: J-1

Action Required:
No


Department: Budget and Finance Sponsor: Peter Rosasco

Subject:
3rd Quarter Fiscal Year 2024 Financial Reports

Summary of Discussion:

The 3rd Qtr FY24 financial reports will be presented to the board.

| <u>Reviewed / Approved</u> | <u>Financial Impact</u> | <u>Attachments</u> |
|----------------------------|-------------------------|--|
| Operations: _____ | \$ | 1. Stmt of Net Position/Balance Sheet at 6/30/24 |
| Administration: _____ | | |
| Finance: _____ | Funding Source: | 2. Revenue & Expenditure Report at 6/30/24 |
| District Counsel: _____ | N/A | |
| District Clerk: _____ | Budgeted: | |
| Engineering: _____ | N/A | |

Approved By:  Date: 8-29-24
General Manager



KLWTD STATEMENT OF NET POSITION / BALANCE SHEET
Period Ending 6/30/2024

| GL Number | Description | Balance |
|--------------------------------|--|-----------------------|
| Fund 401 - GENERAL FUND | | |
| *** Assets *** | | |
| Cash | | |
| 1 401-0000-101.000.11 | First State Bank Acct-3292 | 2,580,163.04 |
| 2 401-0000-101.000.14 | Centennial Gen Op 1084 | 9,768,157.19 |
| 3 401-0000-101.000.15 | Centennial Payroll 1092 | 728,115.83 |
| 4 401-0000-101.000.16 | Centennial Debt Svc 1108 | 2,267,711.80 |
| 5 401-0000-101.000.17 | Centennial R&R 1116 | 10,795,789.20 |
| 6 401-0000-101.000.19 | Centennial Self Insurance 8728 | 5,083,919.16 |
| 7 401-0000-102.000.00 | Petty Cash (Hurricane Cash) | 8,000.00 |
| | Cash | 31,231,856.22 |
| Accounts Receivable | | |
| 8 401-0000-115.000.01 | Accounts Receivable | 128,144.85 |
| 9 401-0000-131.000.00 | Due From Other Governments | 436,723.87 |
| 10 401-0000-131.000.02 | Due From Monroe County ILA | 3,899,589.40 |
| | Accounts Receivable | 4,464,458.12 |
| Fixed Assets | | |
| 11 401-0000-162.900.00 | Buildings | 4,172,358.17 |
| 12 401-0000-166.900.00 | Equipment & Furniture - Office & Field | 105,516.94 |
| 13 401-0000-166.900.01 | Equipment & Furniture - Computer | 399,532.33 |
| 14 401-0000-166.900.02 | Equipment & Furniture - Tools | 169,241.53 |
| 15 401-0000-166.900.03 | Equipment & Furniture - Plant Office/Lab | 6,514.20 |
| 16 401-0000-166.900.04 | Equipment & Furniture - Main Office | 46,227.30 |
| 17 401-0000-166.900.05 | Equipment & Furniture - Plant Equipment | 876,355.34 |
| 18 401-0000-170.900.00 | Collection Facilities | 116,593,204.53 |
| 19 401-0000-170.900.01 | Treatment Facilities | 42,905,856.00 |
| 20 401-0000-170.900.03 | Vehicles | 510,798.26 |
| 21 401-0000-170.950.00 | Accumulated Depreciation | (57,590,587.78) |
| | Fixed Assets | 108,195,016.82 |
| Other Assets | | |
| 22 401-0000-155.000.00 | Prepaid Insurance | 11,593.57 |
| 23 401-0000-155.000.01 | Prepaid Assets | 12,614.81 |
| 24 401-0000-156.000.00 | Deposits | 58,295.00 |
| 25 401-0000-161.900.00 | Land | 2,012,494.19 |
| 26 401-0000-169.900.00 | Construction In Progress | 7,790,790.15 |
| | Other Assets | 9,885,787.72 |
| | Total Assets | 153,777,118.88 |

| GL Number | Description | Balance |
|-------------------------------------|--|-----------------------|
| *** Liabilities *** | | |
| Accounts Payable | | |
| 27 401-0000-202.000.00 | Accounts Payable | 678,404.08 |
| | Accounts Payable | 678,404.08 |
| Liabilities-ST | | |
| 28 401-0000-205.000.00 | Retainage Payable | 88,302.53 |
| 29 401-0000-215.000.00 | Accrued Interest Payable | 45,937.12 |
| 30 401-0000-216.000.00 | Accrued Payroll | 34,098.20 |
| 31 401-0000-217.000.01 | Accrued Taxes Payable | 12,428.89 |
| 32 401-0000-229.000.00 | Health & Optional Withholdings | 7,849.48 |
| 33 401-0000-231.000.00 | Workers Compensation Insurance | 4,570.05 |
| | Liabilities-ST | 193,186.27 |
| Liabilities-LT (over 1 year) | | |
| 34 401-0000-203.900.00 | SRF Loan - KLNC 01P | 7,943,781.58 |
| | Liabilities-LT (over 1 year) | 7,943,781.58 |
| Other Liabilities | | |
| 35 401-0000-210.900.00 | Accrued Compensated Absences | 112,636.63 |
| 36 401-0000-237.000.00 | Other Post Empl Benefit (OPEB) Liability | 30,534.00 |
| 37 401-0000-237.000.01 | Deferred Inflows of Resources-OPEB | 82,503.00 |
| | Other Liabilities | 225,673.63 |
| | Total Liabilities | 9,526,263.37 |
| *** Fund Balance *** | | |
| | Total Fund Balance | 144,250,855.51 |



KLWTD UNAUDITED REVENUE AND EXPENDITURE REPORT
3rd Qtr FY2024 - PERIOD ENDING 6/30/2024

| GL NUMBER | DESCRIPTION | YTD BALANCE 06/30/2024 | 2023-24 ADOPTED BUDGET | % BDGT USED | |
|---|---|--|---------------------------|----------------------|--------------|
| Revenues | | | | | |
| Dept 0000 - Non-Departmental | | | | | |
| 1 | 401-0000-325.100.00 | Non Ad Valorem Assessments | 3,393,235.45 | 3,203,238.00 | 105.93 |
| 2 | 401-0000-343.500.00 | Wastewater Service Revenue | 5,337,964.31 | 7,600,000.00 | 70.24 |
| 3 | 401-0000-343.550.01 | Islamorada Wastewater Flow Revenue | 961,661.85 | 1,300,000.00 | 73.97 |
| 4 | 401-0000-343.550.02 | Salinity Surcharge - Islamorada | 31,015.19 | 0.00 | 100.00 |
| 5 | 401-0000-343.550.03 | Islamorada Insurance Surcharge | 0.00 | 55,000.00 | 0.00 |
| 6 | 401-0000-343.600.00 | Monroe County ILA | 2,125,000.00 | 2,125,000.00 | 100.00 |
| 7 | 401-0000-361.100.00 | Interest Income | 1,029,327.41 | 900,000.00 | 114.37 |
| 8 | 401-0000-369.900.00 | Miscellaneous Revenues | 96,803.53 | 50,000.00 | 193.61 |
| | Total Dept 0000 - Non-Departmental | | 12,975,007.74 | 15,233,238.00 | 85.18 |
| Dept 5900 - CAPITAL IMPROVEMENTS | | | | | |
| 9 | 401-5900-325.100.01 | SDC Prepayments | 167,699.27 | 40,000.00 | 419.25 |
| 10 | 401-5900-334.350.01 | ACOE Grant Revenue | 0.00 | 2,000,000.00 | 0.00 |
| 11 | 401-5900-334.350.02 | Stewardship Grant | 1,207,980.84 | 9,627,886.00 | 12.55 |
| 12 | 401-5900-389.000.00 | Cash on Hand | 0.00 | (378,095.00) | 0.00 |
| 13 | 401-5900-389.000.01 | Planned Use of Reserves | 0.00 | 2,695,558.00 | 0.00 |
| | Total Dept 5900 - CAPITAL IMPROVEMENTS | | 1,375,680.11 | 13,985,349.00 | 9.84 |
| | TOTAL REVENUES | | 14,350,687.85 | 29,218,587.00 | 49.11 |
| Expenditures | | | | | |
| Dept 0000 - Non-Departmental | | | | | |
| 14 | 401-0000-581.000.01 | Transfer to Repair & Replacement Fund | 1,200,000.00 | 1,200,000.00 | 100.00 |
| 15 | 401-0000-581.000.04 | Insurance Reserves - Self Insurance | 1,500,000.00 | 1,500,000.00 | 100.00 |
| 16 | 401-0000-720.000.00 | Debt Service Transfer | 779,480.33 | 1,558,961.00 | 50.00 |
| | Total Dept 0000 - Non-Departmental | | 3,479,480.33 | 4,258,961.00 | 81.70 |
| Dept 5130 - ADMINISTRATIVE | | | | | |
| 17 | 401-5130-110.000.00 | Payroll-Board Meeting Compensation | 45,049.77 | 66,740.00 | 67.50 |
| 18 | 401-5130-120.000.00 | Payroll-Administration | 393,059.08 | 532,352.00 | 73.83 |
| 19 | 401-5130-210.000.00 | Payroll Taxes | 32,746.65 | 45,830.00 | 71.45 |
| 20 | 401-5130-220.000.00 | Retirement Contributions | 15,985.19 | 35,945.00 | 44.47 |
| 21 | 401-5130-230.000.00 | Group Health Premiums | 47,966.46 | 75,429.00 | 63.59 |
| 22 | 401-5130-230.001.00 | Employee Benefit Administration Fees | 0.00 | 500.00 | 0.00 |
| 23 | 401-5130-230.002.00 | Group Life Insurance | 616.50 | 924.00 | 66.72 |
| 24 | 401-5130-240.000.00 | Workers Compensation Insurance | 819.64 | 1,800.00 | 45.54 |
| 25 | 401-5130-250.000.00 | Unemployment Compensation | 0.00 | 10,000.00 | 0.00 |
| 26 | 401-5130-311.000.00 | Professional Services: Website & Misc. | 10,193.00 | 6,700.00 | 152.13 |
| 27 | 401-5130-311.000.01 | Prof. Svcs: Alarm & Fire Monitoring | 1,170.29 | 1,500.00 | 78.02 |
| 28 | 401-5130-311.000.02 | Prof Svcs: Fire Systems Maintenance Svcs | 1,625.00 | 3,000.00 | 54.17 |
| 29 | 401-5130-311.000.03 | Prof. Svcs: Managed IT Services | 15,300.00 | 23,100.00 | 66.23 |
| 30 | 401-5130-311.000.05 | Professional Svcs: NWPS 457(b) Admin Fee | 0.00 | 3,500.00 | 0.00 |
| 31 | 401-5130-311.000.07 | Professional Svcs: IT Security Svcs | 16,560.00 | 30,000.00 | 55.20 |
| 32 | 401-5130-311.000.11 | Professional Services: Safety Training | 475.00 | 0.00 | 100.00 |
| 33 | 401-5130-311.000.14 | Professional Svcs: Mobile Device Mgmt | 3,060.00 | 3,060.00 | 100.00 |

| | GL NUMBER | DESCRIPTION | YTD BALANCE | 2023-24 | % BDGT |
|----|---|--|---------------------|---------------------|--------------|
| | | | 06/30/2024 | ADOPTED BUDGET | USED |
| 34 | 401-5130-311.002.00 | Professional Svcs: FKA Billing Services | 216,581.66 | 300,000.00 | 72.19 |
| 35 | 401-5130-311.003.00 | Professional Svcs: Tax Collector Fees | 11,000.00 | 11,000.00 | 100.00 |
| 36 | 401-5130-311.005.00 | Professional Svcs: Tax Roll Svc | 0.00 | 1,700.00 | 0.00 |
| 37 | 401-5130-311.006.00 | Professional Svcs: Engineering | 1,137.50 | 10,000.00 | 11.38 |
| 38 | 401-5130-312.000.01 | Professional Svcs: Lobbyists-Henderson | 45,050.00 | 60,100.00 | 74.96 |
| 39 | 401-5130-312.000.02 | Professional Svcs: Lobbyists-Hicks | 33,750.00 | 45,000.00 | 75.00 |
| 40 | 401-5130-313.001.13 | Professional Svcs: Legal-General Counsel | 72,157.50 | 96,210.00 | 75.00 |
| 41 | 401-5130-313.001.14 | Professional Svcs: Legal-Outside Counsel | 19,713.13 | 10,000.00 | 197.13 |
| 42 | 401-5130-320.000.01 | Professional Svcs: Accounting/Audit Svcs | 34,000.00 | 34,000.00 | 100.00 |
| 43 | 401-5130-320.000.02 | Professional Svcs: Finance Director | 64,941.75 | 86,589.00 | 75.00 |
| 44 | 401-5130-320.000.03 | Professional Svcs: General Manager Svcs. | 113,848.47 | 151,798.00 | 75.00 |
| 45 | 401-5130-341.000.02 | BSA Software | 20,844.00 | 23,100.00 | 90.23 |
| 46 | 401-5130-341.000.04 | GIS Services (ESRI) | 10,000.00 | 10,200.00 | 98.04 |
| 47 | 401-5130-341.000.05 | Email Applications/Microsoft/Google Apps | 20,132.50 | 16,000.00 | 125.83 |
| 48 | 401-5130-341.000.11 | Document Management (M-Files) | 4,645.45 | 2,500.00 | 185.82 |
| 49 | 401-5130-400.000.01 | General Manager Travel & Training | 6,942.30 | 12,000.00 | 57.85 |
| 50 | 401-5130-400.000.02 | Clerk Travel & Training | 363.60 | 2,500.00 | 14.54 |
| 51 | 401-5130-400.000.03 | Other Travel & Training | 7,691.09 | 20,000.00 | 38.46 |
| 52 | 401-5130-410.000.02 | Advanced Cellular Svc / AT&T FirstNet | 4,188.72 | 5,500.00 | 76.16 |
| 53 | 401-5130-410.000.04 | Internet (Comcast & AT&T) | 4,997.29 | 6,300.00 | 79.32 |
| 54 | 401-5130-410.000.05 | Telephones (AT&T) | 1,587.30 | 900.00 | 176.37 |
| 55 | 401-5130-410.000.07 | VOIP | 2,178.00 | 3,600.00 | 60.50 |
| 56 | 401-5130-410.000.08 | GPS / Fleet Services | 175.50 | 275.00 | 63.82 |
| 57 | 401-5130-411.000.02 | IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES | 346.87 | 7,000.00 | 4.96 |
| 58 | 401-5130-411.000.03 | IT: Software and Software Upgrades | 45,430.94 | 16,500.00 | 275.34 |
| 59 | 401-5130-411.000.05 | Bus. Cont. & IT Disaster Rcvry & Backup | 11,651.61 | 17,000.00 | 68.54 |
| 60 | 401-5130-420.000.00 | Postage & Delivery Expense | 1,162.19 | 2,700.00 | 43.04 |
| 61 | 401-5130-430.000.00 | Water (Utility)-District Office | 307.76 | 500.00 | 61.55 |
| 62 | 401-5130-432.000.00 | Facility Cleaning | 14,400.00 | 19,000.00 | 75.79 |
| 63 | 401-5130-432.001.00 | Solid Waste | 719.44 | 1,700.00 | 42.32 |
| 64 | 401-5130-435.000.00 | Electricity | 2,599.18 | 4,400.00 | 59.07 |
| 65 | 401-5130-440.000.00 | Rents & Leases | 0.00 | 1,000.00 | 0.00 |
| 66 | 401-5130-450.000.00 | Insurance (excluding W-Comp & Health) | 414,605.94 | 425,923.00 | 97.34 |
| 67 | 401-5130-460.000.01 | Repairs & Maintenance: Grounds Keeping | 2,175.00 | 3,000.00 | 72.50 |
| 68 | 401-5130-460.000.02 | Repairs & Maintenance: Vehicles | 423.19 | 200.00 | 211.60 |
| 69 | 401-5130-460.000.04 | Repairs & Maintenance: Bldgs & Equip | 8,145.70 | 9,200.00 | 88.54 |
| 70 | 401-5130-470.000.00 | Copier | 4,832.90 | 7,260.00 | 66.57 |
| 71 | 401-5130-480.000.00 | Advertisements | 3,493.23 | 5,000.00 | 69.86 |
| 72 | 401-5130-491.000.01 | Storm Supplies & Preparation | 0.00 | 2,000.00 | 0.00 |
| 73 | 401-5130-492.000.00 | Bank Fees | 20.00 | 500.00 | 4.00 |
| 74 | 401-5130-510.000.01 | Office Supplies | 8,513.28 | 12,000.00 | 70.94 |
| 75 | 401-5130-510.000.02 | Printings | 866.88 | 3,000.00 | 28.90 |
| 76 | 401-5130-510.000.03 | Office Furnishings | 918.97 | 2,500.00 | 36.76 |
| 77 | 401-5130-520.000.01 | Employee Clothing/Uniforms | 0.00 | 1,200.00 | 0.00 |
| 78 | 401-5130-520.007.00 | Regulatory, Permit & Recording Fees | 991.46 | 1,000.00 | 99.15 |
| 79 | 401-5130-520.010.02 | Fuel: Vehicles | 184.39 | 1,000.00 | 18.44 |
| 80 | 401-5130-521.000.00 | Board: Travel, Admin, Office Supplies | 5,523.27 | 6,000.00 | 92.05 |
| 81 | 401-5130-540.000.02 | Clerk Dues | 185.00 | 350.00 | 52.86 |
| 82 | 401-5130-540.000.03 | Other Dues and Subscriptions | 5,675.99 | 5,000.00 | 113.52 |
| 83 | 401-5130-645.000.00 | Capital Outlay: IT Equipment | 1,797.98 | 6,000.00 | 29.97 |
| | Total Dept 5130 - ADMINISTRATIVE | | 1,815,523.51 | 2,310,585.00 | 78.57 |

| GL NUMBER | DESCRIPTION | YTD BALANCE | 2023-24 | % BDGT | |
|--------------------------------|---------------------|--|---------------------|---------------------|--------------|
| | | 06/30/2024 | ADOPTED BUDGET | USED | |
| Dept 5351 - PLANT | | | | | |
| 84 | 401-5351-120.000.00 | Payroll-Plant | 349,139.61 | 476,912.00 | 73.21 |
| 85 | 401-5351-210.000.00 | Payroll Taxes | 26,137.17 | 36,484.00 | 71.64 |
| 86 | 401-5351-220.000.00 | Retirement Contributions | 12,319.01 | 27,304.00 | 45.12 |
| 87 | 401-5351-230.000.00 | Group Health Premiums | 58,198.81 | 75,429.00 | 77.16 |
| 88 | 401-5351-230.002.00 | Group Life Insurance | 369.90 | 494.00 | 74.88 |
| 89 | 401-5351-240.000.00 | Workers Compensation Insurance | 7,525.82 | 11,000.00 | 68.42 |
| 90 | 401-5351-311.000.01 | Prof. Svcs: Alarm & Fire Monitoring | 339.84 | 1,600.00 | 21.24 |
| 91 | 401-5351-311.000.02 | Prof Svcs: Fire Systems Maintenance Svcs | 3,770.00 | 6,000.00 | 62.83 |
| 92 | 401-5351-311.000.03 | Prof. Svcs: Managed IT Services | 15,300.00 | 23,100.00 | 66.23 |
| 93 | 401-5351-311.000.11 | Professional Services: Safety Training | 1,015.00 | 1,000.00 | 101.50 |
| 94 | 401-5351-311.006.00 | Professional Services: Engineering | 58,475.00 | 75,000.00 | 77.97 |
| 95 | 401-5351-311.006.01 | Engineering: Islamorada Misc Engineering | 13,665.00 | 10,000.00 | 136.65 |
| 96 | 401-5351-400.000.00 | Training, Education & Travel | 970.84 | 5,000.00 | 19.42 |
| 97 | 401-5351-410.000.02 | Advanced Cellular Svc / AT&T FirstNet | 722.73 | 1,000.00 | 72.27 |
| 98 | 401-5351-410.000.04 | Internet (Comcast & AT&T) | 4,614.66 | 6,300.00 | 73.25 |
| 99 | 401-5351-410.000.05 | Telephones (AT&T) | 2,485.58 | 10,120.00 | 24.56 |
| 100 | 401-5351-410.000.08 | GPS / Fleet Services | 175.50 | 275.00 | 63.82 |
| 101 | 401-5351-410.000.09 | Radios / P25 MCSO Agreement | 0.00 | 750.00 | 0.00 |
| 102 | 401-5351-410.000.10 | Plant Gate Data Service | 521.55 | 750.00 | 69.54 |
| 103 | 401-5351-411.000.02 | IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES | 946.58 | 5,000.00 | 18.93 |
| 104 | 401-5351-411.000.05 | Bus. Cont. & IT Disaster Rcvry & Backup | 10,009.68 | 13,500.00 | 74.15 |
| 105 | 401-5351-420.000.00 | Postage & Delivery Expense | 19,064.31 | 28,000.00 | 68.09 |
| 106 | 401-5351-430.000.00 | Water- Plant | 3,349.99 | 5,000.00 | 67.00 |
| 107 | 401-5351-432.000.00 | Facility Cleaning | 3,160.00 | 4,500.00 | 70.22 |
| 108 | 401-5351-432.001.00 | Solid Waste | 6,336.91 | 12,000.00 | 52.81 |
| 109 | 401-5351-435.000.00 | Electricity - Plant | 303,028.95 | 465,000.00 | 65.17 |
| 110 | 401-5351-440.000.00 | Rents & Leases | 0.00 | 7,000.00 | 0.00 |
| 111 | 401-5351-460.000.01 | Repairs & Maintenance: Grounds Keeping | 1,038.69 | 6,000.00 | 17.31 |
| 112 | 401-5351-460.000.02 | Repairs & Maintenance: Vehicles | 0.00 | 1,000.00 | 0.00 |
| 113 | 401-5351-460.000.03 | Repairs & Maintenance: Equipment | 157,504.87 | 340,000.00 | 46.32 |
| 114 | 401-5351-460.000.04 | Repairs & Maintenance: Buildings | 12,826.88 | 40,000.00 | 32.07 |
| 115 | 401-5351-491.000.01 | Storm Supplies & Preparation | 0.00 | 2,000.00 | 0.00 |
| 116 | 401-5351-510.000.01 | Office Supplies | 2,103.75 | 2,800.00 | 75.13 |
| 117 | 401-5351-510.000.03 | Office Furnishings | 0.00 | 1,500.00 | 0.00 |
| 118 | 401-5351-511.000.00 | Safety Supplies | 2,812.29 | 3,500.00 | 80.35 |
| 119 | 401-5351-520.000.00 | Employee Uniforms / Clothing | 362.70 | 1,500.00 | 24.18 |
| 120 | 401-5351-520.001.00 | Lab Services (sample analysis) | 30,760.00 | 50,000.00 | 61.52 |
| 121 | 401-5351-520.002.00 | Sludge Handling | 466,377.91 | 800,000.00 | 58.30 |
| 122 | 401-5351-520.003.00 | Chemicals | 513,817.03 | 870,000.00 | 59.06 |
| 123 | 401-5351-520.004.00 | Lab Supplies | 24,345.04 | 30,000.00 | 81.15 |
| 124 | 401-5351-520.005.00 | Supplies & Tools (plant operations) | 8,675.21 | 12,000.00 | 72.29 |
| 125 | 401-5351-520.006.00 | Immunizations | 0.00 | 1,200.00 | 0.00 |
| 126 | 401-5351-520.007.00 | Regulatory/ Permit Fees | 0.00 | 1,000.00 | 0.00 |
| 127 | 401-5351-520.010.01 | Fuel: Equipment | 376.42 | 1,000.00 | 37.64 |
| 128 | 401-5351-520.010.02 | Fuel: Vehicles | 646.09 | 1,000.00 | 64.61 |
| 129 | 401-5351-520.010.03 | Fuel: Generators | 4,161.06 | 5,500.00 | 75.66 |
| 130 | 401-5351-540.000.00 | Dues & Subscriptions | 0.00 | 400.00 | 0.00 |
| 131 | 401-5351-644.000.00 | Mechanical Integrity Testing Project | 9,822.78 | 0.00 | 100.00 |
| 132 | 401-5351-645.000.00 | Capital Outlay - Computer Equipment | 0.00 | 5,000.00 | 0.00 |
| Total Dept 5351 - PLANT | | | 2,137,273.16 | 3,483,918.00 | 61.35 |

| GL NUMBER | DESCRIPTION | YTD BALANCE | 2023-24 | % BDGT | |
|--------------------------|---------------------|--|----------------|--------------|--------|
| | | 06/30/2024 | ADOPTED BUDGET | USED | |
| Dept 5352 - FIELD | | | | | |
| 133 | 401-5352-120.000.00 | Payroll-Field | 930,560.45 | 1,252,382.00 | 74.30 |
| 134 | 401-5352-210.000.00 | Payroll Taxes | 70,383.15 | 95,807.00 | 73.46 |
| 135 | 401-5352-220.000.00 | Retirement Contributions | 38,094.37 | 73,127.00 | 52.09 |
| 136 | 401-5352-230.000.00 | Group Health Premiums | 140,771.80 | 201,145.00 | 69.99 |
| 137 | 401-5352-230.002.00 | Group Life Insurance | 941.45 | 1,344.00 | 70.05 |
| 138 | 401-5352-240.000.00 | Workers Compensation Insurance | 19,595.87 | 27,000.00 | 72.58 |
| 139 | 401-5352-311.000.01 | Prof. Svcs: Alarm & Fire Monitoring | 2,003.76 | 2,500.00 | 80.15 |
| 140 | 401-5352-311.000.02 | Prof Svcs: Fire Systems Maintenance Svcs | 10,390.00 | 17,000.00 | 61.12 |
| 141 | 401-5352-311.000.03 | Prof. Svcs: Managed IT Services | 15,300.00 | 23,100.00 | 66.23 |
| 142 | 401-5352-311.000.11 | Professional Services: Safety Training | 1,645.00 | 2,500.00 | 65.80 |
| 143 | 401-5352-311.006.00 | Professional Services: Engineering | 45,141.48 | 75,000.00 | 60.19 |
| 144 | 401-5352-311.006.01 | Sea Level Rise Engineering Fees | 6,265.00 | 20,000.00 | 31.33 |
| 145 | 401-5352-341.000.06 | GPServ/Trimble | 3,809.37 | 4,100.00 | 92.91 |
| 146 | 401-5352-341.000.13 | GIS Upgrade | 47,346.50 | 46,440.00 | 101.95 |
| 147 | 401-5352-400.000.00 | Training, Education & Travel | 2,724.66 | 11,000.00 | 24.77 |
| 148 | 401-5352-410.000.02 | Advanced Cellular Svc / AT&T FirstNet | 5,096.48 | 7,000.00 | 72.81 |
| 149 | 401-5352-410.000.04 | Internet (Comcast & AT&T) | 13,709.82 | 18,000.00 | 76.17 |
| 150 | 401-5352-410.000.05 | Telephones (AT&T) | 7,902.86 | 6,500.00 | 121.58 |
| 151 | 401-5352-410.000.08 | GPS / Fleet Services | 1,942.20 | 2,800.00 | 69.36 |
| 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 | 980.61 | 6,000.00 | 16.34 |
| 154 | 401-5352-411.000.05 | Bus. Cont. & IT Disaster Rcvry & Backup | 12,360.45 | 16,500.00 | 74.91 |
| 155 | 401-5352-430.000.01 | Water- Vac Station A | 244.45 | 450.00 | 54.32 |
| 156 | 401-5352-430.000.02 | Water- Vac Station D | 269.82 | 350.00 | 77.09 |
| 157 | 401-5352-430.000.03 | Water- Vac Station F | 199.53 | 350.00 | 57.01 |
| 158 | 401-5352-430.000.04 | Water- Vac Station G | 264.98 | 450.00 | 58.88 |
| 159 | 401-5352-430.000.05 | Water- Vac Station I - house | 306.37 | 350.00 | 87.53 |
| 160 | 401-5352-430.000.06 | Water- Vac Station I & Office | 483.68 | 800.00 | 60.46 |
| 161 | 401-5352-430.000.07 | Water- Vac Station JK | 325.34 | 650.00 | 50.05 |
| 162 | 401-5352-430.000.09 | Water- Humpty Dumpty | 190.08 | 300.00 | 63.36 |
| 163 | 401-5352-430.000.10 | Water- Harborage | 190.41 | 300.00 | 63.47 |
| 164 | 401-5352-430.000.12 | Water- Peter Pan | 190.89 | 300.00 | 63.63 |
| 165 | 401-5352-432.000.00 | Facility Cleaning | 7,160.00 | 11,000.00 | 65.09 |
| 166 | 401-5352-432.001.00 | Solid Waste | 1,629.28 | 2,500.00 | 65.17 |
| 167 | 401-5352-435.000.01 | Electricity- Vac Station A | 53,648.18 | 75,000.00 | 71.53 |
| 168 | 401-5352-435.000.02 | Electricity- Vac Station D | 51,330.45 | 75,000.00 | 68.44 |
| 169 | 401-5352-435.000.03 | Electricity- Vac Station E | 33,561.29 | 60,000.00 | 55.94 |
| 170 | 401-5352-435.000.04 | Electricity- Vac Station F | 1,293.23 | 2,500.00 | 51.73 |
| 171 | 401-5352-435.000.05 | Electricity- Vac Station G | 21,342.08 | 43,000.00 | 49.63 |
| 172 | 401-5352-435.000.06 | Electricity- Vac Station I | 8,553.35 | 12,000.00 | 71.28 |
| 173 | 401-5352-435.000.07 | Electricity- Vac Station I - house | 1,063.38 | 3,000.00 | 35.45 |
| 174 | 401-5352-435.000.08 | Electricity- Vac Station I - office | 1,070.54 | 2,000.00 | 53.53 |
| 175 | 401-5352-435.000.09 | Electricity- Vac Station JK | 38,169.64 | 55,000.00 | 69.40 |
| 176 | 401-5352-435.000.11 | Electricity- Humpty Dumpty | 476.13 | 1,000.00 | 47.61 |
| 177 | 401-5352-435.000.12 | Electricity- Harborage | 612.23 | 1,200.00 | 51.02 |
| 178 | 401-5352-435.000.13 | Electricity-Coastal WW/Largo Pk Lift Sta | 668.37 | 1,200.00 | 55.70 |
| 179 | 401-5352-435.000.14 | Electricity-Peter Pan/Tweedy Pie | 478.59 | 800.00 | 59.82 |
| 180 | 401-5352-440.000.00 | Rents & Leases | 0.00 | 5,000.00 | 0.00 |
| 181 | 401-5352-460.000.01 | Repairs & Maintenance: Grounds Keeping | 11,275.00 | 15,000.00 | 75.17 |
| 182 | 401-5352-460.000.02 | Repairs & Maintenance: Vehicles | 20,933.19 | 15,000.00 | 139.55 |
| 183 | 401-5352-460.000.03 | Repairs & Maintenance: Equipment | 159,455.73 | 160,000.00 | 99.66 |
| 184 | 401-5352-460.000.04 | Repairs & Maintenance: Buildings | 18,322.13 | 20,000.00 | 91.61 |

| | GL NUMBER | DESCRIPTION | YTD BALANCE | 2023-24 | % BDGT |
|-----|---|--|---------------------|---------------------|--------------|
| | | | 06/30/2024 | ADOPTED BUDGET | USED |
| 185 | 401-5352-460.000.05 | Repairs & Maintenance: Collection System | 62,801.94 | 100,000.00 | 62.80 |
| 186 | 401-5352-460.000.05-CS SEWER | Repairs & Maintenance: Coll Sys/Cust Svc | 5,997.18 | 2,000.00 | 299.86 |
| 187 | 401-5352-460.000.08 | Grinder Pump Monitoring | 2,626.70 | 4,000.00 | 65.67 |
| 188 | 401-5352-470.000.00 | Copier | 1,423.65 | 1,980.00 | 71.90 |
| 189 | 401-5352-491.000.01 | Storm Supplies & Preparation | 0.00 | 2,000.00 | 0.00 |
| 190 | 401-5352-510.000.01 | Office Supplies | 1,357.53 | 2,500.00 | 54.30 |
| 191 | 401-5352-510.000.03 | Office Furnishings | 484.48 | 3,000.00 | 16.15 |
| 192 | 401-5352-511.000.00 | Safety Supplies | 2,645.00 | 6,000.00 | 44.08 |
| 193 | 401-5352-520.000.00 | Employee Uniforms / Clothing | 269.70 | 3,200.00 | 8.43 |
| 194 | 401-5352-520.005.00 | Supplies and Tools (field operations) | 33,887.14 | 46,004.00 | 73.66 |
| 195 | 401-5352-520.006.00 | Immunizations | 0.00 | 1,500.00 | 0.00 |
| 196 | 401-5352-520.010.01 | Fuel: Equipment | 724.19 | 2,000.00 | 36.21 |
| 197 | 401-5352-520.010.02 | Fuel: Vehicles | 28,179.82 | 40,000.00 | 70.45 |
| 198 | 401-5352-520.010.03 | Fuel: Generators | 5,694.00 | 8,500.00 | 66.99 |
| 199 | 401-5352-540.000.00 | Dues & Subscriptions | 0.00 | 100.00 | 0.00 |
| 200 | 401-5352-645.000.00 | Capital Outlay - Computer Equipment | 2,799.98 | 7,000.00 | 40.00 |
| | Total Dept 5352 - FIELD | | 1,959,564.93 | 2,707,279.00 | 72.38 |
| | Dept 5354 - FACILITIES | | | | |
| 201 | 401-5354-120.000.00 | Payroll-Facilities | 419,431.61 | 590,727.00 | 71.00 |
| 202 | 401-5354-210.000.00 | Payroll Taxes | 31,652.13 | 45,259.00 | 69.94 |
| 203 | 401-5354-220.000.00 | Retirement Contributions | 24,303.94 | 35,497.00 | 68.47 |
| 204 | 401-5354-230.000.00 | Group Health Premiums | 60,750.27 | 88,001.00 | 69.03 |
| 205 | 401-5354-230.002.00 | Group Life Insurance | 424.70 | 588.00 | 72.23 |
| 206 | 401-5354-240.000.00 | Workers Compensation Insurance | 8,808.19 | 15,000.00 | 58.72 |
| 207 | 401-5354-311.000.03 | Prof. Svcs. Managed IT Services | 15,300.00 | 23,100.00 | 66.23 |
| 208 | 401-5354-311.000.11 | Professional Services: Safety Training | 1,015.00 | 1,000.00 | 101.50 |
| 209 | 401-5354-400.000.00 | Training, Education & Travel | 522.04 | 10,000.00 | 5.22 |
| 210 | 401-5354-410.000.02 | Advanced Cellular Svc / AT&T FirstNet | 629.82 | 1,000.00 | 62.98 |
| 211 | 401-5354-410.000.08 | GPS / Fleet Services | 877.50 | 1,300.00 | 67.50 |
| 212 | 401-5354-410.000.09 | Radios / P25 MCSCO Agreement | 0.00 | 1,875.00 | 0.00 |
| 213 | 401-5354-411.000.02 | IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES | 157.49 | 2,000.00 | 7.87 |
| 214 | 401-5354-411.000.05 | Bus. Cont. & IT Disaster Rcvry & Backup | 6,395.34 | 8,600.00 | 74.36 |
| 215 | 401-5354-432.000.00 | Facility Cleaning | 3,160.00 | 4,500.00 | 70.22 |
| 216 | 401-5354-460.000.02 | Repairs & Maintenance: Vehicles | 2,244.91 | 3,000.00 | 74.83 |
| 217 | 401-5354-460.000.03 | Repairs & Maintenance: Equipment | 0.00 | 1,200.00 | 0.00 |
| 218 | 401-5354-510.000.01 | Office Supplies | 611.07 | 1,000.00 | 61.11 |
| 219 | 401-5354-510.000.03 | Office Furnishings | 0.00 | 800.00 | 0.00 |
| 220 | 401-5354-511.000.00 | Safety Supplies | 0.00 | 1,500.00 | 0.00 |
| 221 | 401-5354-520.000.00 | Employee Uniforms/ Clothing | 384.90 | 1,500.00 | 25.66 |
| 222 | 401-5354-520.005.00 | Supplies & Tools | 9,490.93 | 22,000.00 | 43.14 |
| 223 | 401-5354-520.006.00 | Immunizations | 0.00 | 1,500.00 | 0.00 |
| 224 | 401-5354-520.010.02 | Fuel: Vehicles | 4,181.22 | 7,500.00 | 55.75 |
| 225 | 401-5354-645.000.00 | Capital Outlay - Computer Equipment | 0.00 | 3,000.00 | 0.00 |
| | Total Dept 5354 - FACILITIES | | 590,341.06 | 871,447.00 | 67.74 |
| | Dept 5900 - CAPITAL IMPROVEMENTS | | | | |
| 226 | 401-5900-311.006.00-2018-007 | Engineering: VPS Piping Mod | 131,818.75 | 211,035.00 | 62.46 |
| 227 | 401-5900-311.006.00-2019-002 | Engineering: Fire Suppression @ WWTP | 8,958.75 | 0.00 | 100.00 |
| 228 | 401-5900-311.006.00-2021-002 | Engineering: Odor Control at Vac Stns | 42,350.00 | 172,960.00 | 24.49 |
| 229 | 401-5900-311.006.00-2021-003 | Engineering: Tanks Coating | 760.00 | 0.00 | 100.00 |
| 230 | 401-5900-311.006.00-2022-000 | Engineering: Capital Prelim Design & Bgt | 27,580.00 | 25,000.00 | 110.32 |
| 231 | 401-5900-311.006.00-2022-001 | Engineering: Effluent Filtration Upgrade | 196,522.50 | 197,848.00 | 99.33 |
| 232 | 401-5900-311.006.00-2022-003 | Engineering: Lift Sta at KL Trailer Park | 8,331.25 | 10,000.00 | 83.31 |

| | GL NUMBER | DESCRIPTION | YTD BALANCE | 2023-24 | % BDGT |
|-----|---|--|-----------------------|----------------------|---------------|
| | | | 06/30/2024 | ADOPTED BUDGET | USED |
| 233 | 401-5900-311.006.00-2022-004 | Engineering: Vac System Monitoring | 323,272.50 | 300,000.00 | 107.76 |
| 234 | 401-5900-311.006.00-2022-009 | Engineering -Power Cond & Elec Up @ WWTP | 195,100.00 | 126,693.00 | 153.99 |
| 235 | 401-5900-311.006.00-2022-010 | Engineering: EQ Tank Headworks/Scrn Upg | 65,948.75 | 120,000.00 | 54.96 |
| 236 | 401-5900-311.006.00-2023-002 | Engineering: Ventilation Upg @ Vac Stns | 0.00 | 14,000.00 | 0.00 |
| 237 | 401-5900-311.006.00-2023-004 | Engineering: Two Driveways @ Vac I | 1,300.00 | 0.00 | 100.00 |
| 238 | 401-5900-311.006.00-2023-005 | Engineering: Direct Potable Reuse | 0.00 | 87,500.00 | 0.00 |
| 239 | 401-5900-311.006.00-2023-025 | Engineering: Deep Inj Well Permitting | 15,435.00 | 0.00 | 100.00 |
| 240 | 401-5900-311.006.00-2023-027 | Engineering: Isla NPK Pinch Valve FM | 0.00 | 25,000.00 | 0.00 |
| 241 | 401-5900-311.006.00-2024-001 | Engineering: Grinder Pump Latrl Pit Upg | 64,385.00 | 89,766.00 | 71.73 |
| 242 | 401-5900-311.006.00-2024-002 | Engineering: Ops Blower Room Mod | 0.00 | 30,000.00 | 0.00 |
| 243 | 401-5900-311.006.00-SvcConRv | Engineering: Service Connection Revision | 15,432.50 | 15,000.00 | 102.88 |
| 244 | 401-5900-630.000.00-2018-007 | Capital Outlay:VPS PipingMod | 2,486,707.43 | 2,926,755.00 | 84.96 |
| 245 | 401-5900-630.000.00-2021-002 | Capital Outlay: Odor Control at Vac Stns | 1,550.00 | 987,131.00 | 0.16 |
| 246 | 401-5900-630.000.00-2021-004 | Capital Outlay: Spare Inj Well Pump&VFD | 0.00 | 20,000.00 | 0.00 |
| 247 | 401-5900-630.000.00-2021-005 | Capital Outlay: Effluent Inj Pump Repair | 39,324.32 | 84,000.00 | 46.81 |
| 248 | 401-5900-630.000.00-2022-001 | Capital Outlay: Effluent Filtration Upg | 2,167,056.95 | 3,067,345.00 | 70.65 |
| 249 | 401-5900-630.000.00-2022-003 | Cap Outlay: Replace Lift Sta KL Trl Pk | 0.00 | 300,000.00 | 0.00 |
| 250 | 401-5900-630.000.00-2022-004 | Capital Outlay: Vac System Monitoring | 1,656,960.04 | 2,322,566.00 | 71.34 |
| 251 | 401-5900-630.000.00-2022-006 | Cap Outlay: Sewage Pump Rep/Piping Mod | 8,955.78 | 15,000.00 | 59.71 |
| 252 | 401-5900-630.000.00-2022-009 | Cap Outlay: Power Cond & Elec Upg WWTP | 0.00 | 700,000.00 | 0.00 |
| 253 | 401-5900-630.000.00-2022-010 | Cap Outlay: EQ Tank Headworks/Scrn Upg | 0.00 | 1,250,000.00 | 0.00 |
| 254 | 401-5900-630.000.00-2023-002 | Cap Outlay: Ventilation Upg @ Vac Stns | 0.00 | 185,000.00 | 0.00 |
| 252 | 401-5900-630.000.00-2023-026 | Capital Outlay: Diffuser Sleeves | 56,424.25 | 56,500.00 | 99.87 |
| 253 | 401-5900-630.000.00-2023-027 | Capital Outlay: Isla NPK Pinch Valve FM | 0.00 | 250,000.00 | 0.00 |
| 254 | 401-5900-630.000.00-2024-001 | Cap Outlay: Grinder Pump Lateral Pit Upg | 0.00 | 590,625.00 | 0.00 |
| 255 | 401-5900-630.000.00-2024-002 | Capital Outlay: Ops Blower Room Mod | 0.00 | 250,000.00 | 0.00 |
| 256 | 401-5900-640.000.00-2023-008 | Cap Outlay: SoftStart Upg Vac Stn to VFD | 0.00 | 112,500.00 | 0.00 |
| 257 | 401-5900-640.000.00-2023-009 | Capital Outlay: SBR Blower Spare Parts | 5,124.53 | 35,000.00 | 14.64 |
| 258 | 401-5900-640.000.00-2023-012 | Cap Outlay: Spare Flow Meters for Plant | 22,558.62 | 0.00 | 100.00 |
| 259 | 401-5900-640.000.00-2023-015 | Capital Outlay: SBR & DCU PLC Upgrades | 38,182.00 | 0.00 | 100.00 |
| 260 | 401-5900-640.000.00-2023-017 | Capital Outlay: Vac Pump Rebuild & Spare | 75,000.00 | 75,000.00 | 100.00 |
| 261 | 401-5900-640.000.00-2023-022 | Cap Outlay: Cabling Plant, Vac Stn, Admi | 0.00 | 8,000.00 | 0.00 |
| 262 | 401-5900-640.000.00-2023-023 | Cap Outlay: Cameras-Plant, Admin, Field | 268.00 | 0.00 | 100.00 |
| 263 | 401-5900-640.000.00-2024-003 | Capital Outlay: Replace Vac Pit Collars | 0.00 | 250,000.00 | 0.00 |
| 264 | 401-5900-640.000.00-2024-004 | Capital Outlay: Vac Stn Paint Interior | 0.00 | 105,000.00 | 0.00 |
| 265 | 401-5900-640.000.00-2024-005 | Cap Outlay: Digester Motive Pump Replace | 0.00 | 230,000.00 | 0.00 |
| 266 | 401-5900-640.000.00-2024-006 | Capital Outlay: Replace Hydroxide Pump | 19,970.00 | 20,000.00 | 99.85 |
| 267 | 401-5900-640.000.00-2024-007 | Cap Outlay: Inj Well Check Pump Valves | 10,112.03 | 18,000.00 | 56.18 |
| 268 | 401-5900-640.000.00-2024-008 | Capital Outlay: Admin Bldg Hardening | 0.00 | 59,670.00 | 0.00 |
| 269 | 401-5900-640.000.00-2024-009 | Capital Outlay: Forklift for Plant | 0.00 | 47,000.00 | 0.00 |
| 270 | 401-5900-640.000.00-2024-010 | Capital Outlay: Admin/Board Vehicle | 0.00 | 29,300.00 | 0.00 |
| 271 | 401-5900-640.000.00-2024-011 | Capital Outlay: Field Ops Truck | 0.00 | 30,000.00 | 0.00 |
| 272 | 401-5900-640.000.00-2024-012 | Capital Outlay: Mini Excavator | 87,202.17 | 87,203.00 | 100.00 |
| 273 | 401-5900-650.003.00-SvcConRv | Service Connection Construction Revision | 53,355.21 | 50,000.00 | 106.71 |
| 274 | 401-5900-650.999.03-SCADAUPG | AQUA AEROBICS - SCADA UPGRADE SOFTWARE | 43,351.00 | 0.00 | 100.00 |
| | Total Dept 5900 - CAPITAL IMPROVEMENTS | | 7,869,297.33 | 15,586,397.00 | 50.49 |
| | TOTAL EXPENDITURES | | 17,851,480.32 | 29,218,587.00 | 61.10 |
| | Fund 401 - GENERAL FUND: | | | | |
| | TOTAL REVENUES | | 14,350,687.85 | 29,218,587.00 | 49.11 |
| | TOTAL EXPENDITURES | | 17,851,480.32 | 29,218,587.00 | 61.10 |
| | NET OF REVENUES & EXPENDITURES | | (3,500,792.47) | 0.00 | 100.00 |