

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

Meeting Date:
December 17, 2024

Agenda Item Number: J-2

Action Required:
No

Department: Budget and Finance Sponsor: Connie Fazio

Subject:
FY24 4th Quarter Financial Reports

Summary:
Ms. Fazio will present the 4th quarter financial reports for 2024.

Reviewed / Approved

Financial Impact

Attachments

Operations: _____
Administration: _____
Finance: _____
District Counsel: _____
District Clerk: _____
Engineering: _____

\$

Funding Source:
N/A

Budgeted:
N/A

1. Revenue and Expenditure Report
2. Statement of Net Position/
Balance Sheet

Approved By:  Date: 12/11/2024
General Manager



**KLWTD UNAUDITED REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 9/30/2024**

GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED	
Fund 401 - GENERAL FUND					
Revenues					
Dept 0000 - Non-Departmental					
1	401-0000-325.100.00	Non Ad Valorem Assessments	3,394,692.50	3,203,238.00	105.98
2	401-0000-343.500.00	Wastewater Service Revenue	7,361,276.89	7,600,000.00	94.86
3	401-0000-343.550.01	Islamorada Wastewater Flow Revenue	1,509,585.62	1,300,000.00	97.64
4	401-0000-343.550.02	Salinity Surcharge - Islamorada	71,986.66	0.00	100.00
5	401-0000-343.550.03	Islamorada Insurance Surcharge	65,670.19	55,000.00	119.40
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	1,381,566.66	900,000.00	153.51
8	401-0000-369.900.00	Miscellaneous Revenues	105,408.61	50,000.00	210.82
Total Dept 0000 - Non-Departmental			16,015,187.13	15,233,238.00	105.13
Dept 5900 - CAPITAL IMPROVEMENTS					
9	401-5900-325.100.01	SDC Prepayments	180,597.60	40,000.00	451.49
10	401-5900-334.350.01	ACOE Grant Revenue	2,835,864.63	2,000,000.00	141.79
11	401-5900-334.350.02	Stewardship Grant	4,164,356.07	9,627,886.00	31.23
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			7,180,818.30	13,985,349.00	51.35
TOTAL REVENUES			23,196,005.43	29,218,587.00	79.39
Expenditures					
Dept 0000 - Non-Departmental					
14	401-0000-581.000.01	Transfer to Repair & Replacement Fund	1,200,000.00	1,200,000.00	0.00
15	401-0000-581.000.04	Insurance Reserves - Self Insurance	1,500,000.00	1,500,000.00	0.00
16	401-0000-720.000.00	Debt Service Transfer	1,558,960.66	1,558,961.00	100.00
Total Dept 0000 - Non-Departmental			4,258,960.66	4,258,961.00	100.00
Dept 5130 - ADMINISTRATIVE					
17	401-5130-110.000.00	Payroll-Board Meeting Compensation	56,173.17	66,740.00	84.17
18	401-5130-120.000.00	Payroll-Administration	535,820.08	532,352.00	100.65
19	401-5130-210.000.00	Payroll Taxes	44,236.65	45,830.00	96.52
20	401-5130-220.000.00	Retirement Contributions	21,633.32	35,945.00	60.18
21	401-5130-230.000.00	Group Health Premiums	69,107.62	75,429.00	91.62
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	822.00	924.00	88.96
24	401-5130-240.000.00	Workers Compensation Insurance	1,050.44	1,800.00	58.36
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.	15,128.00	6,700.00	225.79

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
27	401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	1,407.56	1,500.00	93.84
28	401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	2,375.00	3,000.00	79.17
29	401-5130-311.000.03	Prof. Svcs: Managed IT Services	20,400.00	23,100.00	88.31
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	22,080.00	30,000.00	73.60
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	4,080.00	3,060.00	133.33
34	401-5130-311.002.00	Professional Svcs: FKA Billing Services	289,146.78	300,000.00	96.38
35	401-5130-311.003.00	Professional Svcs: Tax Collector Fees	5,243.24	11,000.00	47.67
36	401-5130-311.004.00	Professional Svcs: Utility Rate Consult	24,980.00	0.00	100.00
37	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	0.00	1,700.00	0.00
38	401-5130-311.006.00	Professional Svcs: Engineering	7,853.75	10,000.00	78.54
39	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	60,050.00	60,100.00	99.92
40	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	45,000.00	45,000.00	100.00
41	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	96,210.00	96,210.00	100.00
42	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	23,784.33	10,000.00	237.84
43	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	34,000.00	34,000.00	100.00
44	401-5130-320.000.02	Professional Svcs: Finance Director	86,589.00	86,589.00	100.00
45	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	151,797.96	151,798.00	100.00
46	401-5130-341.000.02	BSA Software	20,844.00	23,100.00	90.23
47	401-5130-341.000.04	GIS Services (ESRI)	10,000.00	10,200.00	98.04
48	401-5130-341.000.05	Email Applications/Microsoft/Google Apps	27,465.66	16,000.00	171.66
49	401-5130-341.000.11	Document Management (M-Files)	4,645.45	2,500.00	185.82
50	401-5130-400.000.01	General Manager Travel & Training	8,447.93	12,000.00	70.40
51	401-5130-400.000.02	Clerk Travel & Training	545.40	2,500.00	21.82
52	401-5130-400.000.03	Other Travel & Training	9,967.41	20,000.00	49.84
53	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	5,584.32	5,500.00	101.53
54	401-5130-410.000.04	Internet (Comcast & AT&T)	6,539.50	6,300.00	103.80
55	401-5130-410.000.05	Telephones / Data Comms	1,659.30	900.00	184.37
56	401-5130-410.000.07	VOIP	2,904.00	3,600.00	80.67
57	401-5130-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
58	401-5130-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	4,064.41	7,000.00	58.06
59	401-5130-411.000.03	IT: Software and Software Upgrades	47,197.75	16,500.00	286.05
60	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	15,706.16	17,000.00	92.29
61	401-5130-420.000.00	Postage & Delivery Expense	1,805.56	2,700.00	66.87
62	401-5130-430.000.00	Water (Utility)-District Office	413.63	500.00	82.73
63	401-5130-432.000.00	Facility Cleaning	18,720.00	19,000.00	98.53
64	401-5130-432.001.00	Solid Waste	996.28	1,700.00	58.60
65	401-5130-435.000.00	Electricity	3,761.41	4,400.00	85.49
66	401-5130-440.000.00	Rents & Leases	172.99	1,000.00	17.30
67	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	414,605.94	425,923.00	97.34
68	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	2,625.00	3,000.00	87.50
69	401-5130-460.000.02	Repairs & Maintenance: Vehicles	423.19	200.00	211.60
70	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	8,857.70	9,200.00	96.28
71	401-5130-470.000.00	Copier	6,121.80	7,260.00	84.32
72	401-5130-480.000.00	Advertisements	4,266.26	5,000.00	85.33
73	401-5130-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
74	401-5130-492.000.00	Bank Fees	20.00	500.00	4.00
75	401-5130-510.000.01	Office Supplies	12,078.34	12,000.00	100.65

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
76	401-5130-510.000.02	Printings	4,019.20	3,000.00	133.97
77	401-5130-510.000.03	Office Furnishings	1,788.93	2,500.00	71.56
78	401-5130-520.000.01	Employee Clothing/Uniforms	833.26	1,200.00	69.44
79	401-5130-520.007.00	Regulatory, Permit & Recording Fees	1,108.36	1,000.00	110.84
80	401-5130-520.010.02	Fuel: Vehicles	243.45	1,000.00	24.35
81	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	5,655.07	6,000.00	94.25
82	401-5130-540.000.02	Clerk Dues	185.00	350.00	52.86
83	401-5130-540.000.03	Other Dues and Subscriptions	6,570.20	5,000.00	131.40
84	401-5130-645.000.00	Capital Outlay: IT Equipment	5,171.98	6,000.00	86.20
	Total Dept 5130 - ADMINISTRATIVE		2,285,692.74	2,310,585.00	98.92
Dept 5351 - PLANT					
85	401-5351-120.000.00	Payroll-Plant	475,422.10	476,912.00	99.69
86	401-5351-210.000.00	Payroll Taxes	35,589.44	36,484.00	97.55
87	401-5351-220.000.00	Retirement Contributions	16,842.11	27,304.00	61.68
88	401-5351-230.000.00	Group Health Premiums	83,769.41	75,429.00	111.06
89	401-5351-230.002.00	Group Life Insurance	493.20	494.00	99.84
90	401-5351-240.000.00	Workers Compensation Insurance	10,225.81	11,000.00	92.96
91	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	339.84	1,600.00	21.24
92	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	4,680.00	6,000.00	78.00
93	401-5351-311.000.03	Prof. Svcs: Managed IT Services	20,400.00	23,100.00	88.31
94	401-5351-311.000.11	Professional Services: Safety Training	1,195.00	1,000.00	119.50
95	401-5351-311.006.00	Professional Services: Engineering	70,975.00	75,000.00	94.63
96	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	15,607.50	10,000.00	156.08
97	401-5351-400.000.00	Training, Education & Travel	1,183.04	5,000.00	23.66
98	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	963.66	1,000.00	96.37
99	401-5351-410.000.04	Internet (Comcast & AT&T)	6,156.87	6,300.00	97.73
100	401-5351-410.000.05	Telephones / Data Comms	2,485.58	10,120.00	24.56
101	401-5351-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
102	401-5351-410.000.09	Radios / P25 MCSO Agreement	870.88	750.00	116.12
103	401-5351-410.000.10	Plant Gate Data Service	695.40	750.00	92.72
104	401-5351-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	2,268.57	5,000.00	45.37
105	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	13,366.50	13,500.00	99.01
106	401-5351-420.000.00	Postage & Delivery Expense	24,942.08	28,000.00	89.08
107	401-5351-430.000.00	Water- Plant	4,445.37	5,000.00	88.91
108	401-5351-432.000.00	Facility Cleaning	4,120.00	4,500.00	91.56
109	401-5351-432.001.00	Solid Waste	8,543.74	12,000.00	71.20
110	401-5351-435.000.00	Electricity - Plant	405,307.57	465,000.00	87.16
111	401-5351-440.000.00	Rents & Leases	1,704.44	7,000.00	24.35
112	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	1,248.69	6,000.00	20.81
113	401-5351-460.000.02	Repairs & Maintenance: Vehicles	4.72	1,000.00	0.47
114	401-5351-460.000.03	Repairs & Maintenance: Equipment	222,820.65	340,000.00	65.54
115	401-5351-460.000.04	Repairs & Maintenance: Buildings	17,244.32	40,000.00	43.11
116	401-5351-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
117	401-5351-510.000.01	Office Supplies	2,801.01	2,800.00	100.04
118	401-5351-510.000.03	Office Furnishings	612.06	1,500.00	40.80
119	401-5351-511.000.00	Safety Supplies	3,418.87	3,500.00	97.68
120	401-5351-520.000.00	Employee Uniforms / Clothing	1,464.27	1,500.00	97.62
121	401-5351-520.001.00	Lab Services (sample analysis)	41,715.00	50,000.00	83.43

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
122	401-5351-520.002.00	Sludge Handling	657,743.58	800,000.00	82.22
123	401-5351-520.003.00	Chemicals	682,450.83	870,000.00	78.44
124	401-5351-520.004.00	Lab Supplies	29,641.89	30,000.00	98.81
125	401-5351-520.005.00	Supplies & Tools (plant operations)	14,375.89	12,000.00	119.80
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	1,000.00	0.00
128	401-5351-520.010.01	Fuel: Equipment	376.42	1,000.00	37.64
129	401-5351-520.010.02	Fuel: Vehicles	973.17	1,000.00	97.32
130	401-5351-520.010.03	Fuel: Generators	4,161.06	5,500.00	75.66
131	401-5351-540.000.00	Dues & Subscriptions	0.00	400.00	0.00
132	401-5351-644.000.00	Mechanical Integrity Testing Project	9,822.78	0.00	100.00
133	401-5351-645.000.00	Capital Outlay - Computer Equipment	0.00	5,000.00	0.00
	Total Dept 5351 - PLANT		2,903,702.32	3,483,918.00	83.35
	Dept 5352 - FIELD				
134	401-5352-120.000.00	Payroll-Field	1,254,706.94	1,252,382.00	100.19
135	401-5352-210.000.00	Payroll Taxes	94,893.85	95,807.00	99.05
136	401-5352-220.000.00	Retirement Contributions	51,407.54	73,127.00	70.30
137	401-5352-230.000.00	Group Health Premiums	199,007.44	201,145.00	98.94
138	401-5352-230.002.00	Group Life Insurance	1,249.70	1,344.00	92.98
139	401-5352-240.000.00	Workers Compensation Insurance	26,436.64	27,000.00	97.91
140	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,003.76	2,500.00	80.15
141	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	16,620.00	17,000.00	97.76
142	401-5352-311.000.03	Prof. Svcs: Managed IT Services	20,400.00	23,100.00	88.31
143	401-5352-311.000.11	Professional Services: Safety Training	2,035.00	2,500.00	81.40
144	401-5352-311.006.00	Professional Services: Engineering	56,595.23	75,000.00	75.46
145	401-5352-311.006.01	Sea Level Rise Engineering Fees	20,925.00	20,000.00	104.63
146	401-5352-341.000.06	GPServ/Trimble	3,809.37	4,100.00	92.91
147	401-5352-341.000.13	GIS Upgrade	51,251.50	46,440.00	110.36
148	401-5352-400.000.00	Training, Education & Travel	5,520.96	11,000.00	50.19
149	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	6,827.04	7,000.00	97.53
150	401-5352-410.000.04	Internet (Comcast & AT&T)	18,319.08	18,000.00	101.77
151	401-5352-410.000.05	Telephones / Data Comms	7,902.86	6,500.00	121.58
152	401-5352-410.000.08	GPS / Fleet Services	2,589.60	2,800.00	92.49
153	401-5352-410.000.09	Radios / P25 MCSO Agreement	3,918.96	3,750.00	104.51
154	401-5352-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	2,156.41	6,000.00	35.94
155	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	16,543.68	16,500.00	100.26
156	401-5352-430.000.01	Water- Vac Station A	396.64	450.00	88.14
157	401-5352-430.000.02	Water- Vac Station D	357.51	350.00	102.15
158	401-5352-430.000.03	Water- Vac Station F	265.09	350.00	75.74
159	401-5352-430.000.04	Water- Vac Station G	341.67	450.00	75.93
160	401-5352-430.000.05	Water- Vac Station I - house	457.37	350.00	130.68
161	401-5352-430.000.06	Water- Vac Station I & Office	585.57	800.00	73.20
162	401-5352-430.000.07	Water- Vac Station JK	397.63	650.00	61.17
163	401-5352-430.000.09	Water- Humpty Dumpty	253.35	300.00	84.45
164	401-5352-430.000.10	Water- Harborage	254.18	300.00	84.73
165	401-5352-430.000.12	Water- Peter Pan	254.76	300.00	84.92
166	401-5352-432.000.00	Facility Cleaning	9,320.00	11,000.00	84.73
167	401-5352-432.001.00	Solid Waste	1,803.36	2,500.00	72.13

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
168	401-5352-435.000.01	Electricity- Vac Station A	73,777.61	75,000.00	98.37
169	401-5352-435.000.02	Electricity- Vac Station D	69,903.95	75,000.00	93.21
170	401-5352-435.000.03	Electricity- Vac Station E	46,368.22	60,000.00	77.28
171	401-5352-435.000.04	Electricity- Vac Station F	1,772.72	2,500.00	70.91
172	401-5352-435.000.05	Electricity- Vac Station G	29,199.49	43,000.00	67.91
173	401-5352-435.000.06	Electricity- Vac Station I	11,158.65	12,000.00	92.99
174	401-5352-435.000.07	Electricity- Vac Station I - house	1,530.41	3,000.00	51.01
175	401-5352-435.000.08	Electricity- Vac Station I - office	1,561.96	2,000.00	78.10
176	401-5352-435.000.09	Electricity- Vac Station JK	51,712.21	55,000.00	94.02
177	401-5352-435.000.11	Electricity- Humpty Dumpty	635.55	1,000.00	63.56
178	401-5352-435.000.12	Electricity- Harborage	807.93	1,200.00	67.33
179	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	871.13	1,200.00	72.59
180	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	633.42	800.00	79.18
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	14,500.00	15,000.00	96.67
183	401-5352-460.000.02	Repairs & Maintenance: Vehicles	24,430.29	15,000.00	162.87
184	401-5352-460.000.03	Repairs & Maintenance: Equipment	195,894.09	160,000.00	122.43
185	401-5352-460.000.04	Repairs & Maintenance: Buildings	25,659.45	20,000.00	128.30
186	401-5352-460.000.05	Repairs & Maintenance: Collection System	77,042.99	100,000.00	77.04
187	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	8,332.13	2,000.00	416.61
188	401-5352-460.000.08	Grinder Pump Monitoring	6,956.70	4,000.00	173.92
189	401-5352-470.000.00	Copier	1,952.32	1,980.00	98.60
190	401-5352-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
191	401-5352-510.000.01	Office Supplies	2,653.84	2,500.00	106.15
192	401-5352-510.000.03	Office Furnishings	484.48	3,000.00	16.15
193	401-5352-511.000.00	Safety Supplies	2,865.02	6,000.00	47.75
194	401-5352-520.000.00	Employee Uniforms / Clothing	3,241.78	3,200.00	101.31
195	401-5352-520.005.00	Supplies and Tools (field operations)	41,043.53	46,004.00	89.22
196	401-5352-520.006.00	Immunizations	0.00	1,500.00	0.00
197	401-5352-520.010.01	Fuel: Equipment	849.33	2,000.00	42.47
198	401-5352-520.010.02	Fuel: Vehicles	38,420.18	40,000.00	96.05
199	401-5352-520.010.03	Fuel: Generators	5,694.00	8,500.00	66.99
200	401-5352-540.000.00	Dues & Subscriptions	0.00	100.00	0.00
201	401-5352-645.000.00	Capital Outlay - Computer Equipment	4,329.96	7,000.00	61.86
	Total Dept 5352 - FIELD		2,624,091.03	2,707,279.00	96.93
	Dept 5354 - FACILITIES				
202	401-5354-120.000.00	Payroll-Facilities	569,610.48	590,727.00	96.43
203	401-5354-210.000.00	Payroll Taxes	43,006.25	45,259.00	95.02
204	401-5354-220.000.00	Retirement Contributions	32,594.57	35,497.00	91.82
205	401-5354-230.000.00	Group Health Premiums	89,357.59	88,001.00	101.54
206	401-5354-230.002.00	Group Life Insurance	568.55	588.00	96.69
207	401-5354-240.000.00	Workers Compensation Insurance	11,801.65	15,000.00	78.68
208	401-5354-311.000.03	Prof. Svcs. Managed IT Services	20,400.00	23,100.00	88.31
209	401-5354-311.000.11	Professional Services: Safety Training	1,195.00	1,000.00	119.50
210	401-5354-400.000.00	Training, Education & Travel	2,737.04	10,000.00	27.37
211	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	944.73	1,000.00	94.47
212	401-5354-410.000.08	GPS / Fleet Services	1,170.00	1,300.00	90.00
213	401-5354-410.000.09	Radios / P25 MCSO Agreement	2,177.20	1,875.00	116.12

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
214	401-5354-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	723.17	2,000.00	36.16
215	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	8,527.14	8,600.00	99.15
216	401-5354-432.000.00	Facility Cleaning	4,120.00	4,500.00	91.56
217	401-5354-460.000.02	Repairs & Maintenance: Vehicles	2,357.88	3,000.00	78.60
218	401-5354-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
219	401-5354-510.000.01	Office Supplies	1,266.27	1,000.00	126.63
220	401-5354-510.000.03	Office Furnishings	0.00	800.00	0.00
221	401-5354-511.000.00	Safety Supplies	115.57	1,500.00	7.70
222	401-5354-520.000.00	Employee Uniforms/ Clothing	1,680.40	1,500.00	112.03
223	401-5354-520.005.00	Supplies & Tools	13,760.60	22,000.00	62.55
224	401-5354-520.006.00	Immunizations	0.00	1,500.00	0.00
225	401-5354-520.010.02	Fuel: Vehicles	5,429.20	7,500.00	72.39
226	401-5354-645.000.00	Capital Outlay - Computer Equipment	4,243.97	3,000.00	141.47
	Total Dept 5354 - FACILITIES		817,787.26	871,447.00	93.84
	Dept 5900 - CAPITAL IMPROVEMENTS				
227	401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	177,437.50	211,035.00	82.80
228	401-5900-311.006.00-2019-002	Engineering: Fire Suppression @ WWTP	10,061.25	0.00	100.00
229	401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	49,647.50	172,960.00	28.58
230	401-5900-311.006.00-2021-003	Engineering: Tanks Coating	760.00	0.00	100.00
231	401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	51,400.00	25,000.00	203.63
232	401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	233,081.25	197,848.00	116.59
233	401-5900-311.006.00-2022-003	Engineering: Lift Sta at KL Trailer Park	19,767.50	10,000.00	182.63
234	401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	405,813.75	300,000.00	133.06
235	401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	266,883.75	126,693.00	206.37
236	401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	120,128.75	120,000.00	94.37
237	401-5900-311.006.00-2023-002	Engineering: Ventilation Upg @ Vac Stns	0.00	14,000.00	0.00
238	401-5900-311.006.00-2023-004	Engineering: Two Driveways @ Vac I	2,030.00	0.00	100.00
239	401-5900-311.006.00-2023-005	Engineering: Direct Potable Reuse	0.00	87,500.00	0.00
240	401-5900-311.006.00-2023-025	Engineering: Deep Inj Well Permitting	23,545.00	0.00	100.00
241	401-5900-311.006.00-2023-027	Engineering: Isla NPK Pinch Valve FM	0.00	25,000.00	0.00
242	401-5900-311.006.00-2024-001	Engineering: Grinder Pump Latrl Pit Upg	75,275.00	89,766.00	83.86
243	401-5900-311.006.00-2024-002	Engineering: Ops Blower Room Mod	0.00	30,000.00	0.00
244	401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	15,432.50	15,000.00	102.88
245	401-5900-630.000.00-2018-007	Capital Outlay:VPS PipingMod	2,735,630.79	2,926,755.00	93.47
246	401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	1,550.00	987,131.00	0.16
247	401-5900-630.000.00-2021-004	Capital Outlay: Spare Inj Well Pump&VFD	0.00	20,000.00	0.00
248	401-5900-630.000.00-2021-005	Capital Outlay: Effluent Inj Pump Repair	39,324.32	84,000.00	46.81
249	401-5900-630.000.00-2022-001	Capital Outlay: Effluent Filtration Upg	2,723,416.48	3,067,345.00	82.46
250	401-5900-630.000.00-2022-003	Cap Outlay: Replace Lift Sta KL Trl Pk	287,613.56	300,000.00	95.87
251	401-5900-630.000.00-2022-004	Capital Outlay: Vac System Monitoring	2,268,799.16	2,322,566.00	97.69
252	401-5900-630.000.00-2022-006	Cap Outlay: Sewage Pump Repl/Piping Mod	8,955.78	15,000.00	59.71
253	401-5900-630.000.00-2022-009	Cap Outlay: Power Cond & Elec Upg WWTP	0.00	700,000.00	0.00
254	401-5900-630.000.00-2022-010	Cap Outlay: EQ Tank Headworks/Scrn Upg	0.00	1,250,000.00	0.00
252	401-5900-630.000.00-2023-002	Cap Outlay: Ventilation Upg @ Vac Stns	0.00	185,000.00	0.00
253	401-5900-630.000.00-2023-026	Capital Outlay: Diffuser Sleeves	56,424.25	56,500.00	99.87
254	401-5900-630.000.00-2023-027	Capital Outlay: Isla NPK Pinch Valve FM	0.00	250,000.00	0.00
255	401-5900-630.000.00-2024-001	Cap Outlay: Grinder Pump Lateral Pit Upg	22,420.00	590,625.00	3.80
256	401-5900-630.000.00-2024-002	Capital Outlay: Ops Blower Room Mod	0.00	250,000.00	0.00

	GL NUMBER	DESCRIPTION	YTD BALANCE 09/30/2024	2023-24 ADOPTED BUDGET	% BDGT USED
257	401-5900-640.000.00-2023-008	Cap Outlay: SoftStart Upg Vac Stn to VFD	109,888.44	112,500.00	97.68
258	401-5900-640.000.00-2023-009	Capital Outlay: SBR Blower Spare Parts	5,124.53	35,000.00	14.64
259	401-5900-640.000.00-2023-012	Cap Outlay: Spare Flow Meters for Plant	22,558.62	0.00	100.00
260	401-5900-640.000.00-2023-015	Capital Outlay: SBR & DCU PLC Upgrades	38,182.00	0.00	100.00
261	401-5900-640.000.00-2023-017	Capital Outlay: Vac Pump Rebuild & Spare	75,000.00	75,000.00	100.00
262	401-5900-640.000.00-2023-020	Capital Outlay: Grinder Pumps	15,726.25	0.00	100.00
263	401-5900-640.000.00-2023-022	Cap Outlay: Cabling Plant, Vac Stn, Admi	0.00	8,000.00	0.00
264	401-5900-640.000.00-2023-023	Cap Outlay: Cameras-Plant, Admin, Field	268.00	0.00	100.00
265	401-5900-640.000.00-2024-003	Capital Outlay: Replace Vac Pit Collars	0.00	250,000.00	0.00
266	401-5900-640.000.00-2024-004	Capital Outlay: Vac Stn Paint Interior	0.00	105,000.00	0.00
267	401-5900-640.000.00-2024-005	Cap Outlay: Digester Motive Pump Replace	0.00	230,000.00	0.00
268	401-5900-640.000.00-2024-006	Capital Outlay: Replace Hydroxide Pump	19,970.00	20,000.00	99.85
269	401-5900-640.000.00-2024-007	Cap Outlay: Inj Well Check Pump Valves	10,112.03	18,000.00	56.18
270	401-5900-640.000.00-2024-008	Capital Outlay: Admin Bldg Hardening	0.00	59,670.00	0.00
271	401-5900-640.000.00-2024-009	Capital Outlay: Forklift for Plant	0.00	47,000.00	0.00
272	401-5900-640.000.00-2024-010	Capital Outlay: Admin/Board Vehicle	0.00	29,300.00	0.00
273	401-5900-640.000.00-2024-011	Capital Outlay: Field Ops Truck	64,847.00	30,000.00	216.16
274	401-5900-640.000.00-2024-012	Capital Outlay: Mini Excavator	87,202.17	87,203.00	100.00
275	401-5900-640.000.00-2025-016	Capital Outlay - BSA Software Cloud Upgr	19,800.00	0.00	100.00
276	401-5900-650.003.00-SvcConRv	Service Connection Construction Revision	55,855.21	50,000.00	111.71
277	401-5900-650.999.03-SCADAUP(AQUA AEROBICS - SCADA UPGRADE SOFTWARE	43,351.00	0.00	100.00
Total Dept 5900 - CAPITAL IMPROVEMENTS			10,163,283.34	15,586,397.00	65.21
TOTAL EXPENDITURES			23,053,517.35	29,218,587.00	78.90
Fund 401 - GENERAL FUND:					
TOTAL REVENUES			23,196,005.43	29,218,587.00	79.39
TOTAL EXPENDITURES			23,053,517.35	29,218,587.00	78.90
NET OF REVENUES & EXPENDITURES			142,488.08	0.00	100.00



KLWTD STATEMENT OF NET POSITION / BALANCE SHEET

Period Ending 9/30/2024

GL Number	Description	Balance
Fund 401 - GENERAL FUND		
*** Assets ***		
Cash		
1	401-0000-101.000.11 First State Bank Acct-3292	2,611,806.94
2	401-0000-101.000.14 Centennial Gen Op 1084	12,900,234.09
3	401-0000-101.000.15 Centennial Payroll 1092	775,241.01
4	401-0000-101.000.16 Centennial Debt Svc 1108	1,506,368.15
5	401-0000-101.000.17 Centennial R&R 1116	10,917,549.12
6	401-0000-101.000.19 Centennial Self Insurance 8728	5,133,421.42
7	401-0000-102.000.00 Petty Cash	8,000.00
	Cash	33,852,620.73
Accounts Receivable		
8	401-0000-115.000.01 Accounts Receivable	264,311.12
9	401-0000-131.000.00 Due From Other Governments	1,992,150.26
10	401-0000-131.000.02 Due From Monroe County ILA	3,899,589.40
	Accounts Receivable	6,156,050.78
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	33,513.48
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	9,906,686.39
	Total Assets	158,110,374.72

*** Liabilities ***

Accounts Payable

27	401-0000-202.000.00	Accounts Payable	1,300,923.80
		Accounts Payable	1,300,923.80

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	72,627.21
31	401-0000-217.000.01	Accrued Taxes Payable	26,563.46
32	401-0000-229.000.00	Health & Optional Withholdings	45,438.36
33	401-0000-231.000.00	Workers Compensation Insurance	6,179.32
		Liabilities-ST	285,048.00

Liabilities-LT (over 1 year)

34	401-0000-203.900.00	SRF Loan - KLNC 01P	7,267,175.75
		Liabilities-LT (over 1 year)	7,267,175.75

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	9,078,821.18
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*** Fund Balance ***

	Total Fund Balance	149,031,553.54
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