Tab 6

Consider acceptance of financial reports

METROPOLITAN WATER DISTRICT
Balance Sheet - Summary
As of June 30, 2026
100.00% of Budget Completed

		06/30/26	05/31/26	06/30/25
	ASSETS			
	Current Assets:			
1	Accounts Receivable	$ 7,253,660	$ 5,053,316	$ 3,298,231
2	Other Receivable	6,285,328	-	2,844,888
3	Property Taxes Receivable	400,817	-	307,722
4	Leases Receivable - Current	65,326	64,269	64,269
5	Bonds Receivable	-	-	17,493,000
6	Inventories	427,178	342,156	357,752
7	Prepaid Expenses	137,062	239,260	137,726
	Reserve Funds:			
8	Operations & Maintenance Fund	29,992,493	30,008,666	31,318,914
9	Renewal and Replacement Reserve	650,000	650,000	650,000
10	Capital Projects Reserve	10,000,000	10,000,000	10,000,000
11	ASR Reserve	-	(914,078)	(740,033)
12	Insurance/Contingency Reserve	2,000,000	2,000,000	2,000,000
13	Jordan Aqueduct Reserve	50,738	50,738	50,738
14	JVWTP O&M Agreement	20,000	20,000	20,000
15	150th South Pipeline Agreement	41,623	41,623	41,623
16	**TOTAL CURRENT ASSETS**	**57,324,225**	**47,555,950**	**67,844,830**
	Restricted Assets:			
	2015 Series Bond			
17	Bond Fund Account 2015A	381,900	347,972	378,000
	2016 Series Bond			
18	Bond Fund Account 2016A	9,105,725	8,375,630	8,906,350
	2020 Series Bond			
19	Bond Fund Account 2020A	4,111,397	3,760,820	4,061,397
	2021 Series Bond			
20	Bond Fund Account 2021A	1,017,425	854,544	1,017,425
21	Bond Fund Account 2021B	2,327,953	2,150,029	2,307,076
	2024 Series Bond			
22	Bond Fund Account 2024A	610,662	525,200	529,966
23	Project Fund Account 2024A	10,736,185	11,474,351	60,049
24	Bond Fund Account 2024B	1,871,013	1,675,205	1,546,973
25	Project Fund Account 2024B	11,504,788	13,082,326	25,318,682
26	Reserve Fund Account 2024A	199,752	199,100	-
27	**TOTAL RESTRICTED ASSETS**	**41,866,800**	**42,445,177**	**44,125,918**
	Fixed Assets:			
28	Land & Right-of-Way	22,783,968	22,783,968	22,783,968
29	Buildings & Improvements	303,729,731	292,631,515	292,631,515
30	Machinery & Equipment	21,840,510	21,590,058	21,469,419
31	Furniture & Fixtures	60,173	60,173	60,173
32	Transportation Equipment	1,597,179	1,597,179	1,597,179
33	Aqueduct & Appurtenances	112,190,997	112,190,997	112,190,997
34	Water Rights - PRWUA	18,188,008	18,188,008	18,188,008
35	Investment in Surface Water	135,189,064	135,189,064	135,189,064
	Construction in Progress:			
36	CIP - Jordan Aqueduct System	3,604,645	1,960,328	1,960,328
37	CIP - Central Utah Project	-	3,815,423	-
38	CIP - Aquifer Storage & Recovery	-	10,017,513	9,843,467
39	CIP - Other	45,441,252	39,979,566	18,144,662
40	TOTAL FIXED ASSETS	664,625,527	660,003,792	634,058,780
41	Less: Accumulated Depreciation	(224,137,961)	(223,181,159)	(212,861,029)
42	**NET FIXED ASSETS**	**440,487,566**	**436,822,633**	**421,197,751**
	Other Assets:			
43	Investments	40,610,987	40,541,335	34,199,602
44	Leases Receivable - Long-Term	275,240	340,566	340,566
45	Net Pension Asset	180,558	-	-
46	**TOTAL OTHER ASSETS**	**41,066,785**	**40,881,901**	**34,540,168**
47	**TOTAL ASSETS**	**$ 580,745,376**	**$ 567,705,661**	**$ 567,708,667**

METROPOLITAN WATER DISTRICT
Balance Sheet - Summary
As of June 30, 2026
100.00% of Budget Completed

		06/30/26	05/31/26	06/30/25
	Deferred Outflow of Resources:			
48	Refinance Term Costs - 2021A	$ 371,757	$ 374,830	$ 408,626
49	Refinance Term Costs - 2021B	5,456,664	5,568,025	6,792,990
50	Deferred Amount on Refunding - 2009A	2,092,409	2,126,710	2,504,030
51	Deferred Bond Refunding - 2021A	1,397,738	1,409,290	1,536,357
52	Deferred Bond Refunding - 2021B	265,449	270,866	330,457
53	Deferred Outflows Relating to Pensions	1,283,900	1,955,311	1,955,311
54	**TOTAL DEFERRED OUTFLOW OF RESOURCES**	**10,867,917**	**11,705,032**	**13,527,771**
55	**TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES**	**$ 591,613,293**	**$ 579,410,693**	**$ 581,236,438**
	LIABILITIES AND NET ASSETS			
	Current Liabilities:			
56	Accounts Payable	$ 14,312,220	$ 3,038,984	$ 9,726,057
57	Interest Payable - Bonds	3,029,316	2,501,229	3,188,557
58	Vacation Payable	611,569	634,875	506,014
59	Sick Leave Payable	303,439	310,273	310,356
60	Deferred Revenue	1,001,344	1,000,287	1,000,287
61	Bonds Payable, Current	16,381,000	15,549,000	15,549,000
62	CUP Water Supply Payable-CP	2,971,200	2,971,200	2,971,200
63	**TOTAL CURRENT LIABILITIES**	**38,610,088**	**26,005,848**	**33,251,471**
	Long-Term Liabilities:			
64	Bonds Payable - Series 2015A	3,345,000	3,345,000	3,650,000
65	Bonds Payable - Series 2016A	47,250,000	47,250,000	55,275,000
66	Bonds Payable - Series 2020A	43,210,000	43,210,000	46,875,000
67	Bonds Payable - Series 2021A	43,340,000	43,340,000	43,340,000
68	Bonds Payable - Series 2021B	10,015,000	10,015,000	12,240,000
69	Bonds Payable - Series 2024A	21,535,000	21,535,000	22,000,000
70	Bonds Payable - Series 2024B	32,136,000	32,136,000	33,000,000
71	Reoffering Premium - 2015A	325,149	328,501	365,373
72	Reoffering Premium - 2016A	1,955,501	1,987,559	2,340,190
73	Reoffering Premium - 2021A	10,933,880	11,024,243	12,018,232
74	Net Pension Liability	212,371	1,482,013	1,482,013
75	CUP Water Supply Payable	56,452,800	59,424,000	59,424,000
76	Less Bonds Payable, Current	(16,381,000)	(15,549,000)	(15,549,000)
77	**TOTAL LONG-TERM LIABILITIES**	**254,329,701**	**259,528,316**	**276,460,808**
78	**TOTAL LIABILITIES**	**292,939,789**	**285,534,164**	**309,712,279**
	Deferred Inflow of Resources:			
79	Deferred Revenue - Long-Term	275,240	340,566	340,566
80	Deferred Bond Refunding - 2012A (2019)	-	-	62,803
81	Deferred Bond Refunding - 2012A (2020)	-	-	61,333
82	Deferred Inflows Relating to Pensions	1,085,816	3,960	3,960
83	**TOTAL DEFERRED INFLOW OF RESOURCES**	**1,361,056**	**344,526**	**468,662**
84	**TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES**	**294,300,845**	**285,878,690**	**310,180,941**
	Net Assets:			
85	Invested in Capital Assets, Net of Related Debt	236,026,053	228,585,628	201,542,279
	Restricted Assets:			
86	Future Debt Service	41,866,800	42,445,177	44,125,918
87	Operations & Maintenance Restriction	8,014,400	7,903,654	7,903,654
88	Renewal and Replacement	650,000	650,000	650,000
89	150th South Pipeline Agreement	41,623	41,623	41,623
90	JVWTP O&M Agreement	20,000	20,000	20,000
91	Jordan Aqueduct Reserve	50,738	50,738	50,738
92	Unrestricted	10,642,834	13,835,183	16,721,285
93	**TOTAL NET ASSETS**	**297,312,448**	**293,532,003**	**271,055,497**
94	**TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND NET ASSETS**	**$ 591,613,293**	**$ 579,410,693**	**$ 581,236,438**

METROPOLITAN WATER DISTRICT
Capital Report
For the Month Ending June 30, 2026
100.00% of Budget Complete

	Account Name	Account Number	Current Month	Year to Date	Total Budget	Amount Remaining	% of Budget Used
	CAPACITY IMPROVEMENT PROJECTS						
1	Managed Aquifer Recharge	1865	$ -	$ 174,045.37	$ 180,000.00	$ 5,954.63	96.69 %
2	***Capacity Improvement Projects***		***0.00***	***174,045.37***	***180,000.00***	***5,954.63***	***96.69%***
	NON-CAPACITY IMPROVEMENT PROJECTS						
3	Salt Lake Aqueduct Replacement Reach 1 - Cottonwood Conduits		5,017,490.61	22,995,432.64	23,300,000.00	304,567.36	98.69%
4	Salt Lake Aqueduct Replacement Reaches 2 and 3	1802D	58,250.00	500,000.00	500,000.00	0.00	100.00%
5	Salt Lake Aqueduct Hardening	1802A	56,255.30	875,529.60	1,000,000.00	124,470.40	87.55%
6	Little Cottonwood Water Treatment Plant Rebuild	1845R	95,652.56	1,485,017.51	1,650,000.00	164,982.49	90.00%
7	Little Cottonwood Conduit Replacement and Intake Modifications		357,889.41	854,060.57	1,100,000.00	245,939.43	77.64%
8	LCWTP Administration Campus Improvements		582,157.75	830,402.72	1,050,000.00	219,597.28	79.09%
9	Fleet Replacement Program	1848	-	41,090.00	50,000.00	8,910.00	82.18%
10	Little Dell Dam Improvements*	1840	213,065.39	361,863.03	150,000.00	(211,863.03)	241.24%
11	Repair and Replace		305,032.07	697,939.34	921,000.00	223,060.66	75.78 %
12	***Non-Capacity Improvement Projects***		***6,685,793.09***	***28,641,335.41***	***29,721,000.00***	***1,079,664.59***	***96.37%***
	OTHER CAPITAL IMPROVEMENT PROJECTS						
13	Jordan Aqueduct System and 150th South Pipeline	1599	1,774,740.00	1,774,740.00	2,851,809.00	1,077,069.00	62.23 %
14	***Other Capital Improvement Projects***		***1,774,740.00***	***1,774,740.00***	***2,851,809.00***	***1,077,069.00***	***62.23 %***
	INVESTMENTS IN WATER SOURCES						
15	Central Utah Project (CUP) Capital	1853	-	3,815,423.00	3,815,423.00	-	100.00 %
16	***Investments in Water Sources***		***0.00***	***3,815,423.00***	***3,815,423.00***	***0.00***	***100.00 %***
17	***GRAND TOTAL***		***$ 8,460,533.09***	***$ 34,405,543.78***	***$ 36,568,232.00***	***$ 2,162,688.22***	***94.09 %***

*Includes an additional $148,797.64 of FY 2025 costs in Year to Date total.

METROPOLITAN WATER DISTRICT
Revenue Statement
For the Month Ending June 30, 2026
100.00% of Budget Complete

		Current Month	Year to Date	Total Budget	% of Budget Used	Prior YTD Actual	Prior Year Total	% Prior Year Use	Average 3 YTD (Actual Dollars)	Average 3 Years (Budgeted Dollars)	Average 3 Years (Actual To Budget)
	OPERATING REVENUE										
	Water Sales:										
1	Salt Lake City	$ 1,543,081.50	$ 18,516,978.00	$ 18,516,978.00	100.00%	$ 17,635,217.04	$ 17,635,217.04	100.00%	$ 17,126,556.68	$ 17,126,556.67	100.00%
2	Sandy City	600,087.25	7,201,047.00	7,201,047.00	100.00%	6,858,140.04	6,858,140.04	100.00%	6,660,327.68	6,660,327.67	100.00%
3	Water Sales for Others	560,427.64	1,600,561.69	1,070,912.00	149.46 %	1,060,743.97	1,060,743.97	100.00 %	1,047,316.20	1,472,949.33	71.10 %
4	***TOTAL OPERATING REVENUE***	***2,703,596.39***	***27,318,586.69***	***26,788,937.00***	***101.98%***	***25,554,101.05***	***25,554,101.05***	***100.00%***	***24,834,200.56***	***25,259,833.67***	***98.31%***
	OPERATING EXPENSES										
5	Administrative	261,719.59	2,553,206.69	2,973,359.00	85.87%	2,295,969.06	2,295,969.06	100.00%	2,195,276.19	2,176,940.67	100.84%
6	General	500,209.64	10,719,402.60	11,560,406.00	92.73%	10,585,784.04	10,585,784.04	100.00%	9,602,290.71	9,992,151.67	96.10%
7	Operations	568,744.48	3,956,119.20	4,311,947.00	91.75%	4,763,218.41	4,763,218.41	100.00%	4,266,112.53	4,223,982.67	101.00%
8	Maintenance	432,293.06	3,092,168.32	3,611,186.00	85.63%	2,794,878.21	2,794,878.21	100.00%	2,915,969.17	3,264,781.00	89.32%
9	Information Technology	299,978.38	2,514,042.52	2,694,616.00	93.30%	2,209,255.59	2,209,255.59	100.00%	2,065,642.30	2,280,103.33	90.59%
10	Engineering	267,570.36	1,567,087.73	1,596,697.00	98.15%	1,367,888.94	1,367,888.94	100.00%	1,320,059.27	1,443,840.00	91.43%
11	Instrumentation & Electrical	270,956.31	2,020,114.57	2,171,188.00	93.04%	1,855,625.58	1,855,625.58	100.00%	1,655,935.93	1,660,944.67	99.70%
12	Lab	101,099.60	963,303.32	974,617.00	98.84%	911,023.89	911,023.89	100.00%	941,992.83	936,215.33	100.62%
13	Non-Routine O&M	525,468.68	1,407,745.91	2,087,600.00	67.43 %	877,641.26	877,641.26	100.00 %	834,047.96	944,147.67	88.34 %
14	***TOTAL OPERATING EXPENSES***	***3,228,040.10***	***28,793,190.86***	***31,981,616.00***	***90.03%***	***27,661,284.98***	***27,661,284.98***	***100.00%***	***25,797,326.90***	***26,923,107.01***	***95.82%***
	Revenue from Operations										
15	**before Depreciation/Amortization**	(524,443.71)	(1,474,604.17)	(5,192,679.00)	28.40%	(2,107,183.93)	(2,107,183.93)	100.00%	(963,126.34)	(1,663,273.34)	57.91%
16	Depreciation Expense	956,801.99	11,276,931.46	11,722,841.00	96.20 %	11,240,055.80	11,240,055.80	100.00 %	11,157,711.89	11,225,975.33	99.39 %
17	Total Expenses	956,801.99	11,276,931.46	11,722,841.00	96.20%	11,240,055.80	11,240,055.80	100.00%	11,157,711.89	11,225,975.33	99.39%
18	***REVENUE (LOSS) FROM OPERATIONS***	***(1,481,245.70)***	***(12,751,535.63)***	***(16,915,520.00)***	***75.38%***	***(13,347,239.73)***	***(13,347,239.73)***	***100.00%***	***(12,120,838.23)***	***(12,889,248.67)***	***94.04%***
	NON-OPERATING REVENUE										
19	General Property Taxes	189,776.66	22,738,012.80	22,029,174.00	103.22%	23,953,481.40	23,953,481.40	100.00%	15,810,733.77	14,617,411.00	108.16%
20	Fees in Lieu of Taxes	61,731.18	812,119.31	432,008.00	187.99%	735,288.08	735,288.08	100.00%	537,711.51	400,726.00	134.18%
21	Interest Revenue	385,837.75	4,328,864.87	3,963,199.00	109.23%	5,334,064.39	5,334,064.39	100.00%	3,865,974.22	1,113,162.33	347.30%
22	Prior Year Tax Collections	440,327.76	480,840.44	225,066.00	213.64%	440,780.65	440,780.65	100.00%	295,642.87	250,829.33	117.87%
23	Special Assessment Revenue	167,657.58	12,025,361.88	12,871,069.00	93.43%	11,990,374.00	11,990,374.00	100.00%	11,907,596.99	12,793,988.00	93.07%
24	Encroachment Applications	100.00	231,892.53	0.00	0.00%	20,153.86	20,153.86	100.00%	31,667.39	0.00	0.00%
25	Miscellaneous	48,863.47	136,646.96	236,200.00	57.85%	274,122.75	274,122.75	100.00%	176,585.38	228,869.67	77.16%
26	Gain/(Loss) on Disposal of Fixed Assets	0.00	16,610.00	0.00	0.00%	154,680.00	154,680.00	100.00%	88,110.61	0.00	0.00%
27	Grant Funding	4,240,405.01	4,908,779.22	5,111,468.00	96.03%	866,384.99	866,384.99	100.00%	1,256,274.06	0.00	0.00%
28	SLAR-CC Construction	2,301,927.43	9,423,229.39	9,356,897.00	100.71%	10,983,587.14	10,983,587.14	100.00%	3,661,195.71	0.00	0.00%
29	Net Change of Investments	(88,546.32)	(94,562.99)	0.00	0.00 %	147,881.02	147,881.02	100.00 %	120,173.62	0.00	0.00 %
30	***TOTAL NON-OPERATING REVENUE***	***7,748,080.52***	***55,007,794.41***	***54,225,081.00***	***101.44%***	***54,900,798.28***	***54,900,798.28***	***100.00%***	***37,751,666.12***	***29,404,986.33***	***128.39%***
	NON-OPERATING EXPENSE										
31	Interest Expense	568,017.88	6,273,011.24	8,017,425.00	78.24%	5,574,444.93	5,574,444.93	100.00%	5,310,761.69	5,467,993.67	97.12%
32	SLAR-CC Construction Costs	1,615,304.53	9,423,229.35	9,356,897.00	100.71%	10,983,587.15	10,983,587.15	100.00%	3,661,195.72	0.00	0.00%
33	Benefit Expense	(1,007,951.00)	(1,007,951.00)	0.00	0.00%	(999,375.00)	(999,375.00)	100.00%	(1,043,224.00)	0.00	0.00%
34	Actuarial Calculated Pension Expense	1,311,018.00	1,311,018.00	0.00	0.00 %	1,409,310.00	1,409,310.00	100.00 %	941,017.33	0.00	0.00 %
35	***TOTAL NON-OPERATING EXPENSE***	***2,486,389.41***	***15,999,307.59***	***17,374,322.00***	***92.09 %***	***16,967,967.08***	***16,967,967.08***	***100.00 %***	***8,869,750.74***	***5,467,993.67***	***162.21 %***
36	***NET NON-OPERATING REVENUE (LOSS)***	***5,261,691.11***	***39,008,486.82***	***46,207,656.00***	***84.42 %***	***37,932,831.20***	***37,932,831.20***	***100.00 %***	***28,881,915.38***	***23,936,992.66***	***120.66 %***
37	***TOTAL DISTRICT NET REVENUE (LOSS)***	***$ 3,780,445.41***	***$ 26,256,951.19***	***$ 29,292,136.00***	***89.64 %***	***$ 24,585,591.47***	***$ 24,585,591.47***	***100.00 %***	***$ 16,761,077.15***	***$ 11,047,743.99***	***151.71 %***

MWDSLS Non-Capital Purchases Over $10,000

June 2026

Vendor	Invoice #	Check #	Amount	Description
Consor North America, Inc.	W252877UT.03 - 1	83727	14,921.74	Engineering Services - Pleasant Grove Parcel Survey
Thatcher Company	various	83741	70,525.20	Chemicals
Consor North America, Inc.	various	83746	28,096.50	Engineering Services - GIS Implementation
VLCM	IN175427	83761	12,779.10	Lenovo Computers for Inventory
Griswold Industries	944906	83777	13,589.00	FW Pump Bldg. - Backwash System Control Valve Lid Replacement
Hartman Management Group	various	83778	60,000.00	May & June 2026 Services
Health Equity	ACH		27,999.76	H.S.A. Contributions - June 2026
Paylocity	ACH		87,025.78	Payroll Taxes 6/4/26
Paylocity	ACH		79,384.93	Payroll Taxes 6/18/26
Utah Retirement Systems	ACH		72,272.80	Retirement Contributions 5/21/26 Payroll
Utah Retirement Systems	ACH		74,514.54	Retirement Contributions 6/4/26 Payroll
Paylocity	ACH		205,546.96	Net Payroll 6/4/26
Paylocity	ACH		194,771.37	Net Payroll 6/18/26
Rocky Mountain Power	ACH		44,595.31	Electrical Services - April/May 2026
Rocky Mountain Power	ACH		63,068.38	Electrical Services - April/May 2026
Select Health	ACH		110,621.70	Medical Insurance Premiums - July 2026
Zions Bank	ACH		113,803.79	Zions Visa Commercial Card Payment - statement closing date 5/31/26
Zions Bank	ACH		1,684,212.11	June Bond Payment Transfers

METROPOLITAN WATER DISTRICT
Balance Sheet - Summary Comparisons
As of June 30, 2026

	6/30/26	5/31/26	Difference
1 Accounts Receivable	7,253,660	5,053,316	2,200,344

Explanation: As of May 31, 2026, Sandy City had a bill from a prior month that was still outstanding, whereas both Salt Lake City and Sandy City had a bill from a prior month outstanding as of June 30th.

	6/30/26	6/30/25	Difference
1 Accounts Receivable	7,253,660	3,298,231	3,955,429

Explanation: As of June 30, 2026, both Salt Lake City and Sandy City had a bill from a prior month that was still outstanding, whereas both Salt Lake City and Sandy City were current as of June 30, 2025.

	6/30/26	5/31/26	Difference
2 Other Receivable	6,285,328	-	6,285,328

Explanation: $4 million of the June balance represents the UDOT grant awarded to Metro Water for the Little Cottonwood Conduit Replacement project. Another $1.6 million of the balance represents the amount due to Metro Water by Salt Lake City for reimbursement of SLAR-CC construction costs incurred in FY 2026.

	6/30/26	5/31/26	Difference
3 Property Taxes Receivable	400,817	-	400,817

Explanation: The $401k is the total of delinquent taxes due to the District as of June 30th. This is recorded annually as part of the audit process.

	6/30/26	5/31/26	Difference
11 ASR Reserve	-	(914,078)	914,078

Explanation: The ASR Reserve will no longer be necessary beyond FY 2026 as a result of the MAR project being completed, and this account has been zeroed out against the Operations & Maintenance Fund.

	6/30/26	5/31/26	Difference
29 Buildings & Improvements	303,729,731	292,631,515	11,098,216

Explanation: The MAR project was capitalized in June. Reference line 38, CIP - Aquifer Storage & Recovery.

	6/30/26	5/31/26	Difference
38 CIP - Aquifer Storage & Recovery	-	10,017,513	(10,017,513)

Explanation: The MAR project was capitalized in June. Reference line 29, Buildings & Improvements.

	6/30/26	6/30/25	Difference
39 CIP - Other	45,441,252	18,144,662	27,296,590

Explanation: CIP - Other includes SLAR construction costs that will be capitalized upon completion of the project. This significant increase over the prior year balance reflects the major amount of work that has been completed.

METROPOLITAN WATER DISTRICT
Balance Sheet - Summary Comparisons
As of June 30, 2026

	6/30/26	5/31/26	Difference
56 Accounts Payable	14,312,220	3,038,984	11,273,236

Explanation: With 6/30 being our fiscal year end, we ensured all payables were accounted for in the proper fiscal year. Of the balance at 6/30/26, approximately $6.6 million of this balance is payable to Whitaker Construction for SLAR-CC construction costs. An additional $1.8 million is payable to Jordan Valley Water Conservancy District. The retention balance has also increased over time and represents $2 million of this total. Retention amounts are withheld from payments to our main contractors on the SLAR project.

METROPOLITAN WATER DISTRICT
Revenue Statement Comparisons
For the Month Ending June 30, 2026

	Year to Date	Average 3 YTD (Actual Dollars)	Difference
9 Information Technology (Operating Expenses)	2,514,042.52	2,065,642.30	448,400.22

Explanation: A large piece of this difference ($169k) is in Contract Services expenses, the result of rising tech support costs. This includes a $129k increase in the cost of the VMware renewal over the prior year. An additional $229k difference over the 3-year average comes in the form of Salary & Wage Expenses and related taxes and and benefits costs. The IT department has added two FTEs in the last couple years.

	Year to Date	Average 3 YTD (Actual Dollars)	Difference
11 Instrumentation & Electrical (Operating Expenses)	2,020,114.57	1,655,935.93	364,178.64

Explanation: Most of this difference comes from the combined Salaries & Wages Expenses and related taxes and benefits costs, which is the result of adding two FTEs in the last couple years. The increase in staff supports the department's SCADA efforts.