

| | SEWER | | | |
|---|--------------------------|--------------------------------|---------------------------|-----------------------------|
| | Actual Dec 19 | Actual Jan - Dec 19 | Projected 2019 | Budget Jan - Dec |
| ORDINARY INCOME/EXPENSE | | | | |
| INCOME | | | | |
| User charges & fees | 255,043.58 | 2,859,151.77 | 2,859,151.77 | 2,861,213.00 |
| Connection Fees | 5,602.52 | 13,502.52 | 138,250.00 | 138,250.00 |
| Sewer - Non-Utility Billing Misc Income | - | 150.00 | - | - |
| Late Fees & Interest | 1,235.34 | 15,345.85 | 15,345.85 | 13,761.00 |
| Interest on Investments and Deposits | 3,546.29 | 48,320.51 | 48,320.51 | 349.00 |
| CPA Mortgage Principale & Interest | - | - | - | - |
| Water Loan Penalty | - | - | - | - |
| Water Expense Reimbursement | - | - | - | - |
| Other Income | - | 255.16 | 255.16 | - |
| Non-user Misc Income | - | - | - | - |
| WIFF | - | - | - | - |
| LV Con Fee Mort-princ & int | - | 16,807.56 | 22,410.00 | 22,410.00 |
| Connection Loan Princ & Int | - | 1,610.17 | 1,610.17 | 1,089.00 |
| TOTAL INCOME | 265,427.73 | 2,955,143.54 | 3,085,343.46 | 3,037,072.00 |
| OPERATING EXPENSE | | | | |
| Pumping Utilities | 4,231.85 | 45,252.57 | 45,252.57 | 53,000.00 |
| Pumping Repair & Maintenance | 2,444.15 | 37,202.17 | 37,202.17 | 66,240.00 |
| Treat & Disp Chemicals | 4,928.44 | 31,329.87 | 31,329.87 | 39,500.00 |
| Sludge Removal | 14,560.77 | 147,659.12 | 147,659.12 | 140,000.00 |
| Treat & Disp Utilities | 12,782.44 | 126,479.39 | 126,479.39 | 115,000.00 |
| Treat & Disp Repair & Maintenance | 15,102.53 | 95,898.88 | 95,898.88 | 157,210.00 |
| Treat & Disp Lab Testing | 579.00 | 11,234.44 | 11,234.44 | 19,500.00 |
| Pipe Repair & Maintenance | 7.92 | 20,549.72 | 20,549.72 | 44,120.00 |
| Veh Repair, Maint, Regist, Fuel | - | 13,489.65 | 13,489.65 | 12,400.00 |
| Misc - Operating/Safety Exp - Other | 28.58 | 658.07 | 658.07 | 2,000.00 |
| Safety | 602.86 | 5,529.17 | 5,529.17 | 5,400.00 |
| Gross Wages - Operating | 32,852.64 | 335,445.42 | 335,445.42 | 307,750.00 |
| Operating Pension | 285.00 | 19,824.59 | 19,824.59 | 18,668.00 |
| Operating Employment Taxes | 2,401.40 | 24,251.18 | 24,251.18 | 23,543.00 |
| Operating UE Tax | 146.22 | 1,900.86 | 1,900.86 | 1,970.00 |
| Operating Workers Comp Ins | 1,863.14 | 5,587.43 | 8,092.00 | 8,092.00 |
| Operating Health Insurance | 5,955.82 | 63,328.08 | 63,328.08 | 69,608.00 |
| Operating Clothing Allowance | 399.48 | 3,112.41 | 3,112.41 | 2,516.00 |
| Operating Misc Employee Benefits | 21.07 | 2,139.50 | 2,139.50 | 2,531.00 |
| Operating DCRP Life & LTD premium | 39.91 | 94.74 | 94.74 | - |
| TOTAL OPERATING EXPENSE | 99,233.22 | 990,967.26 | 993,471.83 | 1,089,048.00 |
| GROSS PROFIT | 166,194.51 | 1,964,176.28 | 2,091,871.63 | 1,948,024.00 |
| PERSONNEL & ADMINISTRATIVE EXP | | | | |
| Gross Wages - Administrative | 8,499.11 | 111,887.11 | 111,887.11 | 106,273.00 |
| Pension | 22.38 | 8,376.39 | 8,149.00 | 8,149.00 |
| Employment Taxes | 615.12 | 8,116.03 | 8,116.03 | 8,130.00 |
| UE Tax | 57.62 | 749.06 | 749.06 | 2,000.00 |
| Workers Comp Ins. | 686.42 | 1,719.90 | 3,104.00 | 3,104.00 |
| Health Insurance | 461.67 | 5,771.26 | 5,771.26 | 5,891.00 |
| DCRP Life & LTD | 7.84 | 102.70 | 102.70 | 102.00 |
| Miscellaneous Employee Benefits | 10.31 | 890.22 | 890.22 | 5,756.00 |
| Office Supplies/Maint/Util | 2,736.83 | 45,799.43 | 45,799.43 | 42,482.00 |
| Legal | 483.08 | 10,848.64 | 10,848.64 | 25,000.00 |
| Accounting | - | 11,598.00 | 17,137.00 | 17,137.00 |
| Engineering | - | 2,867.50 | 2,867.50 | 20,000.00 |
| Bond Administration | - | 4,500.00 | 23,000.00 | 23,000.00 |
| Payroll Service | 41.58 | 548.61 | 548.61 | 593.00 |
| Insurance - Business | 8,148.00 | 17,148.24 | 16,389.00 | 16,389.00 |
| Bank Charges | 251.35 | 2,885.83 | 2,885.83 | 2,400.00 |
| Business Operating Fees | - | 11,596.61 | 16,500.00 | 16,500.00 |
| Association Dues | 650.00 | 2,010.00 | 4,000.00 | 4,000.00 |
| Miscellaneous Admin Exp | - | - | - | 1,000.00 |
| TOTAL PERSONNEL & ADMIN EXP | 22,671.31 | 247,415.53 | 278,745.39 | 307,906.00 |
| NET ORDINARY INCOME | 143,523.20 | 1,716,760.75 | 1,813,126.24 | 1,640,118.00 |
| OTHER EXPENSE | | | | |
| Bond Principal | 388,484.40 | 388,484.40 | 388,484.00 | 388,484.00 |
| Bond Interest | 540,255.60 | 541,995.60 | 541,996.00 | 541,996.00 |
| Zero Balance Adj Account | - | - | - | - |
| TOTAL OTHER EXPENSE | 928,740.00 | 930,480.00 | 930,480.00 | 930,480.00 |
| NET INCOME | (785,216.80) | 786,280.75 | 882,646.24 | 709,638.00 |

| | WATER | | | |
|---|--------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Projected | Budget |
| | Dec 19 | Jan - Dec 19 | 2019 | Jan - Dec |
| ORDINARY INCOME/EXPENSE | | | | |
| INCOME | | | | |
| User charges & fees | 97,674.55 | 1,353,831.26 | 1,353,831.26 | 1,328,387.00 |
| Connection Fees | - | 2,575.00 | 2,575.00 | 2,575.00 |
| Water - Non-Utility Billing Misc Income | - | 2,137.36 | - | - |
| Late Fees & Interest | 794.98 | 8,730.70 | 8,730.70 | 5,363.00 |
| Interest on Investments and Deposits | 5,319.46 | 72,480.83 | 72,480.83 | 30,001.00 |
| CPA Mortgage Principale & Interest | 266.57 | 2,423.23 | 2,088.00 | 2,088.00 |
| Water Loan Penalty | 0.04 | 40.05 | 40.05 | - |
| Water Expense Reimbursement | - | (32.13) | (32.13) | - |
| Other Income | 290.00 | 9,000.26 | 9,000.26 | 9,662.00 |
| Non-user Misc Income | - | 200.00 | 200.00 | - |
| WIFF | 20,477.36 | 269,088.18 | 269,088.18 | 271,100.00 |
| LV Con Fee Mort-princ & int | - | - | - | - |
| Connection Loan Princ & Int | - | - | - | - |
| TOTAL INCOME | 124,822.96 | 1,720,474.74 | 1,718,002.15 | 1,649,176.00 |
| OPERATING EXPENSE | | | | |
| Pumping Utilities | 9,240.28 | 112,009.04 | 112,009.04 | 120,000.00 |
| Pumping Repair & Maintenance | 7,105.61 | 79,452.54 | 79,452.54 | 67,500.00 |
| Treat & Disp Chemicals | 2,586.20 | 51,914.18 | 51,914.18 | 48,000.00 |
| Sludge Removal | - | - | - | - |
| Treat & Disp Utilities | - | - | - | - |
| Treat & Disp Repair & Maintenance | - | - | - | - |
| Treat & Disp Lab Testing | - | 13,289.36 | 13,289.36 | 5,000.00 |
| Pipe Repair & Maintenance | 17,464.78 | 264,516.77 | 264,516.77 | 158,500.00 |
| Veh Repair, Maint, Regist, Fuel | 47.49 | 25,330.11 | 25,330.11 | 11,500.00 |
| Misc - Operating/Safety Exp - Other | 42.88 | 852.14 | 852.14 | - |
| Safety | 27.90 | 1,758.37 | 1,758.37 | 4,600.00 |
| Gross Wages - Operating | 20,405.25 | 266,465.95 | 266,465.95 | 263,990.00 |
| Operating Pension | - | 28,803.00 | 28,803.00 | 28,002.00 |
| Operating Employment Taxes | 1,461.88 | 19,278.19 | 19,278.19 | 20,195.00 |
| Operating UE Tax | 106.62 | 1,386.06 | 1,386.06 | 1,465.00 |
| Operating Workers Comp Ins | 1,323.81 | 4,232.30 | 6,005.00 | 6,005.00 |
| Operating Health Insurance | 4,371.83 | 46,362.24 | 46,362.24 | 48,539.00 |
| Operating Clothing Allowance | 670.70 | 2,503.75 | 2,503.75 | 2,042.00 |
| Operating Misc Employee Benefits | 79.20 | 2,870.37 | 2,870.37 | 1,404.00 |
| Operating DCRP Life & LTD premium | 59.85 | 123.19 | 123.19 | - |
| TOTAL OPERATING EXPENSE | 64,994.28 | 921,147.56 | 922,920.26 | 786,742.00 |
| GROSS PROFIT | 59,828.68 | 799,327.18 | 795,081.89 | 862,434.00 |
| PERSONNEL & ADMINISTRATIVE EXP | | | | |
| Gross Wages - Administrative | 11,990.85 | 157,617.10 | 157,617.10 | 159,410.00 |
| Pension | 33.56 | 12,564.45 | 11,788.00 | 11,788.00 |
| Employment Taxes | 857.14 | 11,346.52 | 11,346.52 | 12,195.00 |
| UE Tax | 74.16 | 964.08 | 964.08 | 885.00 |
| Workers Comp Ins. | 1,029.63 | 3,585.37 | 4,655.00 | 4,655.00 |
| Health Insurance | 692.50 | 8,656.72 | 8,656.72 | 8,837.00 |
| DCRP Life & LTD | 11.74 | 153.81 | 153.81 | 153.00 |
| Miscellaneous Employee Benefits | 28.90 | 991.74 | 991.74 | 8,191.00 |
| Office Supplies | 5,092.46 | 84,683.76 | 84,683.76 | 63,723.00 |
| Legal | 1,113.30 | 23,423.48 | 23,423.48 | 35,000.00 |
| Accounting | - | 17,397.00 | 24,821.00 | 24,821.00 |
| Engineering | - | - | - | 17,500.00 |
| Bond Administration | - | - | 3,473.00 | 3,473.00 |
| Payroll Service | 62.34 | 822.70 | 822.70 | 889.00 |
| Insurance - Business | 12,222.00 | 21,895.76 | 21,000.00 | 21,000.00 |
| Bank Charges | 375.15 | 4,326.88 | 4,326.88 | 3,600.00 |
| Business Operating Fees | 7,365.00 | 15,530.38 | 17,000.00 | 17,000.00 |
| Association Dues | 975.00 | 3,015.00 | 3,500.00 | 3,500.00 |
| Miscellaneous Admin Exp | - | - | - | - |
| TOTAL PERSONNEL & ADMIN EXP | 41,923.73 | 366,974.75 | 379,223.79 | 396,620.00 |
| NET ORDINARY INCOME | 17,904.95 | 432,352.43 | 415,858.10 | 465,814.00 |
| OTHER EXPENSE | | | | |
| Bond Principal | 58,000.00 | 58,000.00 | 58,000.00 | 58,000.00 |
| Bond Interest | 1,160.00 | 2,320.00 | 2,320.00 | 2,320.00 |
| Zero Balance Adj Account | 32.28 | 32.28 | - | - |
| TOTAL OTHER EXPENSE | 59,192.28 | 60,352.28 | 60,320.00 | 60,320.00 |
| | (41,287.33) | 372,000.15 | 355,538.10 | 405,494.00 |

| COMBINED SEWER & WATER | | | |
|-----------------------------------|---------------------|------------------|------------------|
| Actual | Actual | Projected | Budget |
| Dec 19 | Jan - Dec 19 | 2019 | Jan - Dec |

ORDINARY INCOME/EXPENSE

INCOME

| | | | | |
|--------------------------------------|-------------------|---------------------|---------------------|---------------------|
| User charges & fees | 352,718.13 | 4,212,983.03 | 4,212,983.03 | 4,189,600.00 |
| Connection Fees | 5,602.52 | 16,077.52 | 140,825.00 | 140,825.00 |
| Non-Utility Billing Misc Income | - | 2,287.36 | - | - |
| Late Fees & Interest | 2,030.32 | 24,076.55 | 24,076.55 | 19,124.00 |
| Interest on Investments and Deposits | 8,865.75 | 120,801.34 | 120,801.34 | 30,350.00 |
| CPA Mortgage Principale & Interest | 266.57 | 2,423.23 | 2,088.00 | 2,088.00 |
| Water Loan Penalty | 0.04 | 40.05 | 40.05 | - |
| Water Expense Reimbursement | - | (32.13) | (32.13) | - |
| Other Income | 290.00 | 9,255.42 | 9,255.42 | 9,662.00 |
| Non-user Misc Income | - | 200.00 | 200.00 | - |
| WIFF | 20,477.36 | 269,088.18 | 269,088.18 | 271,100.00 |
| LV Con Fee Mort-princ & int | - | 16,807.56 | 22,410.00 | 22,410.00 |
| Connection Loan Princ & Int | - | 1,610.17 | 1,610.17 | 1,089.00 |
| TOTAL INCOME | 390,250.69 | 4,675,618.28 | 4,803,345.61 | 4,686,248.00 |

OPERATING EXPENSE

| | | | | |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|
| Pumping Utilities | 13,472.13 | 157,261.61 | 157,261.61 | 173,000.00 |
| Pumping Repair & Maintenance | 9,549.76 | 116,654.71 | 116,654.71 | 133,740.00 |
| Treat & Disp Chemicals | 7,514.64 | 83,244.05 | 83,244.05 | 87,500.00 |
| Sludge Removal | 14,560.77 | 147,659.12 | 147,659.12 | 140,000.00 |
| Treat & Disp Utilities | 12,782.44 | 126,479.39 | 126,479.39 | 115,000.00 |
| Treat & Disp Repair & Maintenance | 15,102.53 | 95,898.88 | 95,898.88 | 157,210.00 |
| Treat & Disp Lab Testing | 579.00 | 24,523.80 | 24,523.80 | 24,500.00 |
| Pipe Repair & Maintenance | 17,472.70 | 285,066.49 | 285,066.49 | 202,620.00 |
| Veh Repair, Maint, Regist, Fuel | 47.49 | 38,819.76 | 38,819.76 | 23,900.00 |
| Misc - Operating/Safety Exp - Other | 71.46 | 1,510.21 | 1,510.21 | 2,000.00 |
| Safety | 630.76 | 7,287.54 | 7,287.54 | 10,000.00 |
| Gross Wages - Operating | 53,257.89 | 601,911.37 | 601,911.37 | 571,740.00 |
| Operating Pension | 285.00 | 48,627.59 | 48,627.59 | 46,670.00 |
| Operating Employment Taxes | 3,863.28 | 43,529.37 | 43,529.37 | 43,738.00 |
| Operating UE Tax | 252.84 | 3,286.92 | 3,286.92 | 3,435.00 |
| Operating Workers Comp Ins | 3,186.95 | 9,819.73 | 14,097.00 | 14,097.00 |
| Operating Health Insurance | 10,327.65 | 109,690.32 | 109,690.32 | 118,147.00 |
| Operating Clothing Allowance | 1,070.18 | 5,616.16 | 5,616.16 | 4,558.00 |
| Operating Misc Employee Benefits | 100.27 | 5,009.87 | 5,009.87 | 3,935.00 |
| Operating DCRP Life & LTD premium | 99.76 | 217.93 | 217.93 | - |
| TOTAL OPERATING EXPENSE | 164,227.50 | 1,912,114.82 | 1,916,392.09 | 1,875,790.00 |

| | | | | |
|---------------------|-------------------|---------------------|---------------------|---------------------|
| GROSS PROFIT | 226,023.19 | 2,763,503.46 | 2,886,953.52 | 2,810,458.00 |
|---------------------|-------------------|---------------------|---------------------|---------------------|

PERSONNEL & ADMINISTRATIVE EXP

| | | | | |
|--|------------------|-------------------|-------------------|-------------------|
| Gross Wages - Administrative | 20,489.96 | 269,504.21 | 269,504.21 | 265,683.00 |
| Pension | 55.94 | 20,940.84 | 19,937.00 | 19,937.00 |
| Employment Taxes | 1,472.26 | 19,462.55 | 19,462.55 | 20,325.00 |
| UE Tax | 131.78 | 1,713.14 | 1,713.14 | 2,885.00 |
| Workers Comp Ins. | 1,716.05 | 5,305.27 | 7,759.00 | 7,759.00 |
| Health Insurance | 1,154.17 | 14,427.98 | 14,427.98 | 14,728.00 |
| DCRP Life & LTD | 19.58 | 256.51 | 256.51 | 255.00 |
| Miscellaneous Employee Benefits | 39.21 | 1,881.96 | 1,881.96 | 13,947.00 |
| Office Supplies | 7,829.29 | 130,483.19 | 130,483.19 | 106,205.00 |
| Legal | 1,596.38 | 34,272.12 | 34,272.12 | 60,000.00 |
| Accounting | - | 28,995.00 | 41,958.00 | 41,958.00 |
| Engineering | - | 2,867.50 | 2,867.50 | 37,500.00 |
| Bond Administration | - | 4,500.00 | 26,473.00 | 26,473.00 |
| Payroll Service | 103.92 | 1,371.31 | 1,371.31 | 1,482.00 |
| Insurance - Business | 20,370.00 | 39,044.00 | 37,389.00 | 37,389.00 |
| Bank Charges | 626.50 | 7,212.71 | 7,212.71 | 6,000.00 |
| Business Operating Fees | 7,365.00 | 27,126.99 | 33,500.00 | 33,500.00 |
| Association Dues | 1,625.00 | 5,025.00 | 7,500.00 | 7,500.00 |
| Miscellaneous Admin Exp | - | - | - | 1,000.00 |
| TOTAL PERSONNEL & ADMIN EXP | 64,595.04 | 614,390.28 | 657,969.18 | 704,526.00 |

| | | | | |
|----------------------------|-------------------|---------------------|---------------------|---------------------|
| NET ORDINARY INCOME | 161,428.15 | 2,149,113.18 | 2,228,984.34 | 2,105,932.00 |
|----------------------------|-------------------|---------------------|---------------------|---------------------|

OTHER EXPENSE

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Bond Principal | 446,484.40 | 446,484.40 | 446,484.00 | 446,484.00 |
| Bond Interest | 541,415.60 | 544,315.60 | 544,316.00 | 544,316.00 |
| Zero Balance Adj Account | 32.28 | - | - | - |
| TOTAL OTHER EXPENSE | 987,932.28 | 990,832.28 | 990,800.00 | 990,800.00 |

| | | | | |
|-------------------|---------------------|---------------------|---------------------|---------------------|
| NET INCOME | (826,504.13) | 1,158,280.90 | 1,238,184.34 | 1,115,132.00 |
|-------------------|---------------------|---------------------|---------------------|---------------------|