

Sinclair Water Authority

126 Cay Drive Milledgeville, GA 31061

Phone (706) 485-8993 Fax (706) 485-8994

Agenda

Monday, January 9, 2023 ◊ 5:00 PM

Sinclair Water Plant

Opening

1. Call to Order
2. Public Participation

Minutes

- [3.](#) Approval of Minutes - November 14, 2022 Regular Meeting

Reports I

- [4.](#) Operations Report presented by ESG, Inc.

New Business

5. Discussion regarding Christmas Holiday freezing issues
6. Discussion of request for proposals for 2022 financial audit
7. Discussion of request for proposals for 2023 legal counsel representation

Old Business

None

Reports II

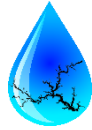
- [8.](#) Plant Production Reports
- [9.](#) Financial Reports

Closing

10. Next Meeting - March 13, 2023
11. Adjournment

File Attachments for Item:

3. Approval of Minutes - November 14, 2022 Regular Meeting



Sinclair Water Authority
126 Cay Drive Milledgeville, GA 31061
Phone (706) 485-8993 Fax (706) 485-8994

Minutes
Monday, November 14, 2022 ◊ 5:00 PM
Sinclair Water Plant

The Sinclair Water Authority met on Monday, November 14, 2022 at approximately 5:00 PM at the Sinclair Water Plant, 126 Cay Drive, Milledgeville, Georgia.

PRESENT

- Chairman Robert Brown
- Member Sammy Hall
- Member Tommy Jefferson
- Member Ed Walker
- Member Billy Webster

STAFF PRESENT

- Plant Manager James Cupo
- Clerk Lynn Butterworth

OTHERS PRESENT

- ESG Regional Vice President Neil Counts
- ESG Operations Project Manager Brice Doolittle

Opening

1. Call to Order
Chairman Brown called the meeting to order at approximately 5:00 p.m.
(Copy of agenda made a part of the minutes.)

2. Public Participation
None

Minutes

3. Approval of Minutes - September 12, 2022 Regular Meeting
Motion to approve the September 12, 2022 Regular Meeting Minutes.
Motion made by Member Webster, Seconded by Member Walker.
Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Webster

| | | |
|-------------------|-------------|--|
| Draft Minutes | Page 1 of 4 | |
| November 14, 2022 | | |

Reports I

4. SWA Audit Discussion - Sandy Gregory

Auditor Sandy Gregory explained that net position is equity and it was mentioned in the audit, not to alarm, but just to note and that the board has already taken steps to mitigate by refinancing the debt. She further advised that net position and cash position are not the same and the cash position is good and steady. She answered questions about capitalizing items and depreciation of assets and explained that the net position will be improved because of the two donations by the two counties. No action was taken.

5. Operations Report presented by ESG, Inc.

Project Manager Brice Doolittle reviewed the administrative portion of the report:

- SWA is fully staffed
 - There are seven operators to run the facility
 - Last two are getting licensed
- Work orders are going as they should and are current now

Plant Manager James Cupo gave the operations report:

- Raw water intake
- Flocculation/Sedimentation Basins
- Membrane Filters
- Chemical Feed/CIP System
 - Membranes can only be stored one year (new info received, not indefinitely as previously stated)
- Lagoons
- Fleet
- Clearwell/High Service
 - Approximately \$15,000 to replace all three probes, which was not in the original budget. Project Manager Doolittle recommended to go ahead and replace.
 - Member Jefferson would like the capital list updated and presented to the board for approval. Member Walker countered to leave the original list as is and just do amendments as necessary.
- Projects for the coming months

(Copy of detailed report made a part of the minutes.)

New Business

6. 2023 SWA Production Estimate Report Baldwin/Putnam Counties

Project Manager Doolittle advised that Putnam went up 6/10 of a percentage and Baldwin went down 1/2 a percentage point, making the current split 67/33. SWA is projected to make one billion gallons next year.

(Copy of report made a part of the minutes.)

| | | |
|-------------------|-------------|--|
| Draft Minutes | Page 2 of 4 | |
| November 14, 2022 | | |

7. County Water Rate Discussion

A SWA Revenue Schedule was handed out. The chart is based on a 55/45 split between the two counties. Project Manager Doolittle reviewed the chart and advised that no rate increase at all leaves a \$79,000 shortage. The chart presents range increases of 2-13%. The board discussed the pros and cons of various rates.

Motion to increase the current cost to Baldwin and Putnam by 6% each, effective January 1, 2023.

Motion made by Member Jefferson, Seconded by Member Walker.

Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Webster

(Copy of chart made a part of the minutes.)

8. Presentation/Approval of 2023 Meeting Schedule

Motion to approve the 2023 SWA Meeting Schedule.

Motion made by Member Jefferson, Seconded by Member Hall.

Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Webster

(Copy of schedule made a part of the minutes.)

9. Presentation/Approval of 2023 Holiday Schedule

For information purposes only. No action taken.

(Copy of schedule made a part of the minutes.)

10. Presentation/Approval of Amendments to ESG Operations' Management Contract

Project Manager Doolittle reviewed the amendment.

Motion to approve Amendment No. 1 to the Agreement between Sinclair Water Authority and ESG Operations, LLC for Operations, Maintenance, and Management Services.

Motion made by Member Jefferson, Seconded by Member Webster.

Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Webster

(Copy of amendment made a part of the minutes.)

Old Business

11. Retirement Plan Termination Discussion

Member Jefferson reported that SWA has been working towards switching from a defined benefit plan to a defined contribution plan and there are three employees left on the old plan. Mr. Greg Gease of ACCG Retirement prepared the chart. Member Jefferson will watch annuity rates and may bring back for action later. No action taken.

Reports II

12. Plant Production Reports

Plant Production reports are in the meeting package to review. No action was taken.

13. Financial Reports

Financial Reports are in the meeting package to review. No action was taken.

| | | |
|-------------------|-------------|--|
| Draft Minutes | Page 3 of 4 | |
| November 14, 2022 | | |

Closing

14. Next Meeting - January 9, 2023

The next meeting is scheduled for January 9, 2023. Member Webster’s term is ending December 31, 2022 and Chairman Brown and the other members thanked him for his service and expressed well wishes.

15. Adjournment

Motion to adjourn the meeting.

Motion made by Member Hall, Seconded by Member Walker.

Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Webster

Meeting adjourned at approximately 6:37 p.m.

ATTEST:

Lynn Butterworth
Clerk

Robert Brown
Chairman

| | | |
|-------------------|-------------|--|
| Draft Minutes | Page 4 of 4 | |
| November 14, 2022 | | |

File Attachments for Item:

4. Operations Report presented by ESG, Inc.



Sinclair Water Authority

SWA BOARD MEETING

January 9, 2023



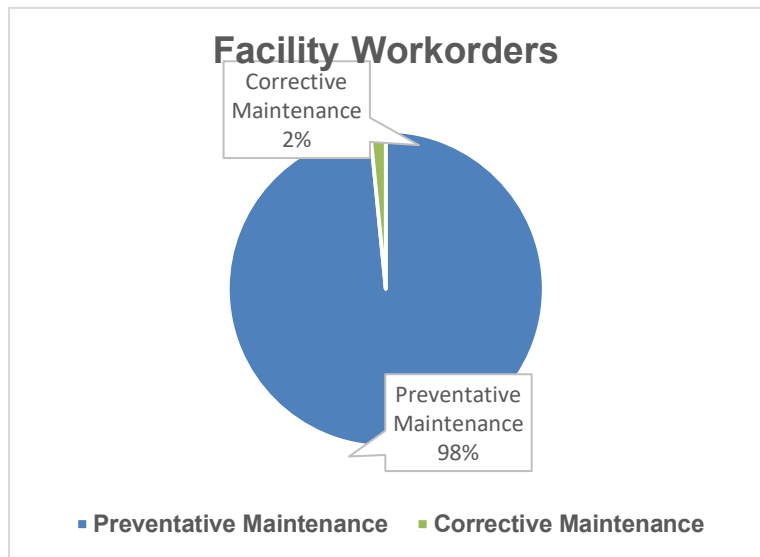
ESG management and staff are pleased to present this update to the Sinclair Water Authority Board of Directors covering operations and maintenance activities for the prior month. It is our privilege to serve our community with high quality utility services and support the citizens of Baldwin and Putnam Counties

EXECUTIVE SUMMARY

During the last reporting period, severe weather pushed the plant to its limits. During the inclement weather both Putnam and Baldwin Counties had significant water main breaks and leaks. Throughout the weekend, SWA put out just under 6 million gallons of flow in order to keep up with demand. Plant staff installed a new CIP heater. Finally, over 70 tons of alum sludge was removed from the site.

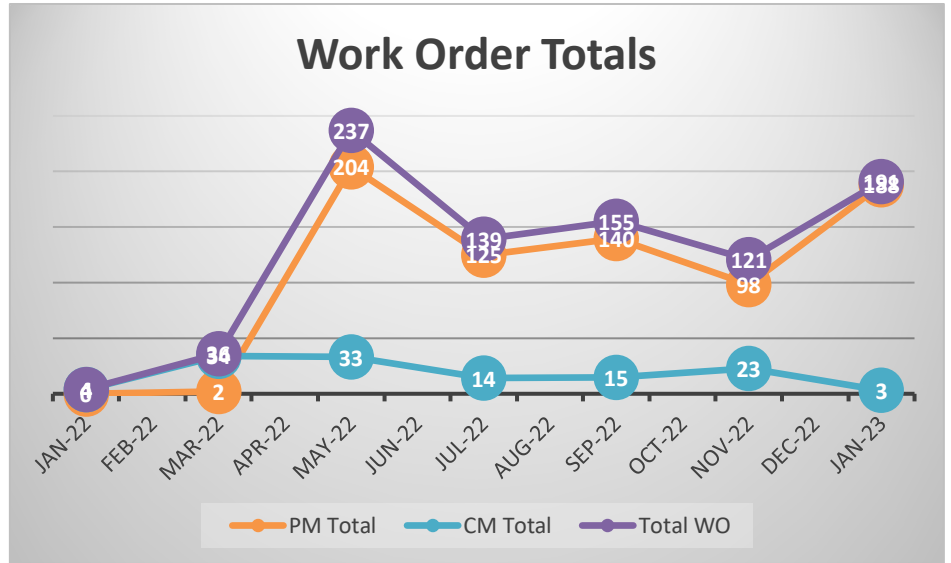
MAINTENANCE

ESG-operated projects utilize an asset management software, PSD, for tracking life cycle costs of client-owned assets. All physical assets managed by ESG at the SWA project are entered into the software and preventative maintenance schedules created where appropriate. These schedules auto-generate preventative maintenance work orders (PMs) to help us focus our maintenance efforts to extend the life cycle of SWAs’ assets. Since the last board meeting, SWA staff completed **184** preventative work orders and completed **4** corrective maintenance work orders.



The graph to the right represents a summary of all works orders completed since **January 2022**.

The graph to the right represents a summary of all works orders completed since **January 2022**.



OPERATIONS

The ESG team has continued to work towards identifying and addressing all issues within the plant, as well as, finding ways to optimize each part of the treatment process. Several corrective actions and plant improvements have been completed or are currently in progress.

Raw Water Intake



- Chlorine dioxide pressure transmitter went bad. This resulted in low vacuum alarms that prevent the generator from operating. A new transmitter was installed by Azure water solutions.

Flocculation / Sedimentation Basins



- Flocculator #1 VFD was lost after a power outage. A replacement and an additional backup have been ordered. We have taken steps to mitigate the loss of this mixing stage by increasing the RPMs of flocculators #2 and #3, as well as, using sump pumps to recirculate the water in Flocc basin #1. We have only seen a slight reduction in settled water quality.

Membrane Filters



- Train 1 influent valve is leaking. A bad actuator controller is keeping the valve from closing entirely. Waiting on second quote for new controller.
- Membrane permeability has declined. Increased use, higher turbidities, and colder water are the most likely causes. Increased cleaning and repairs are underway.
- Compressor #2 failed, causing all trains to shut down. A worn diaphragm resulted in an air leak from the main tank back out through compressor #2. Compressor #1 was not able to compensate for this air loss. Our air compressors are redundant, however, both compressors share a common line at this point and cannot be isolated. We managed to cap the leak and get the plant back in production. We have ordered replacement

diaphragms and are investigating ways to make sure the air compressors, and other critical equipment, are truly redundant.

Chemical Feed / CIP System



- Per our capital improvement plan, all chemical pumps now have backups onsite.
- CIP piping has a cracked flange that is leaking. A replacement flange was installed but only slowed the leak temporarily. Our next step will be to inspect and replace the valve.
- New CIP heater was delivered and installed. New heater is operating but installation is not complete.
 - CIP Tank is cracked and leaking at heater port. We have scheduled ESG to repair the tank and then reinstall the heater with improved electrical work.
- An ESG electrician is also scheduled to inspect our final disinfection pumps. Communication issues have caused the pumps to stop working in auto. Manual dosing adjustment must now be made with each flow change.
- The post-lime injection point corroded, resulting in a significant leak. We were able to stop the leak and make repairs. Most chemical injection points have significantly damage due to corrosion. We are evaluating which replacements and backup parts will be needed.



Clearwell

- A rent-to-own demo has been scheduled for a new reagentless chlorine analyzer in the coming weeks. If satisfied with the product we plan to replace our aging Cl17s.

Lagoons

- A significant portion of our dried alum sludge has been hauled off from the plant.

Fleet

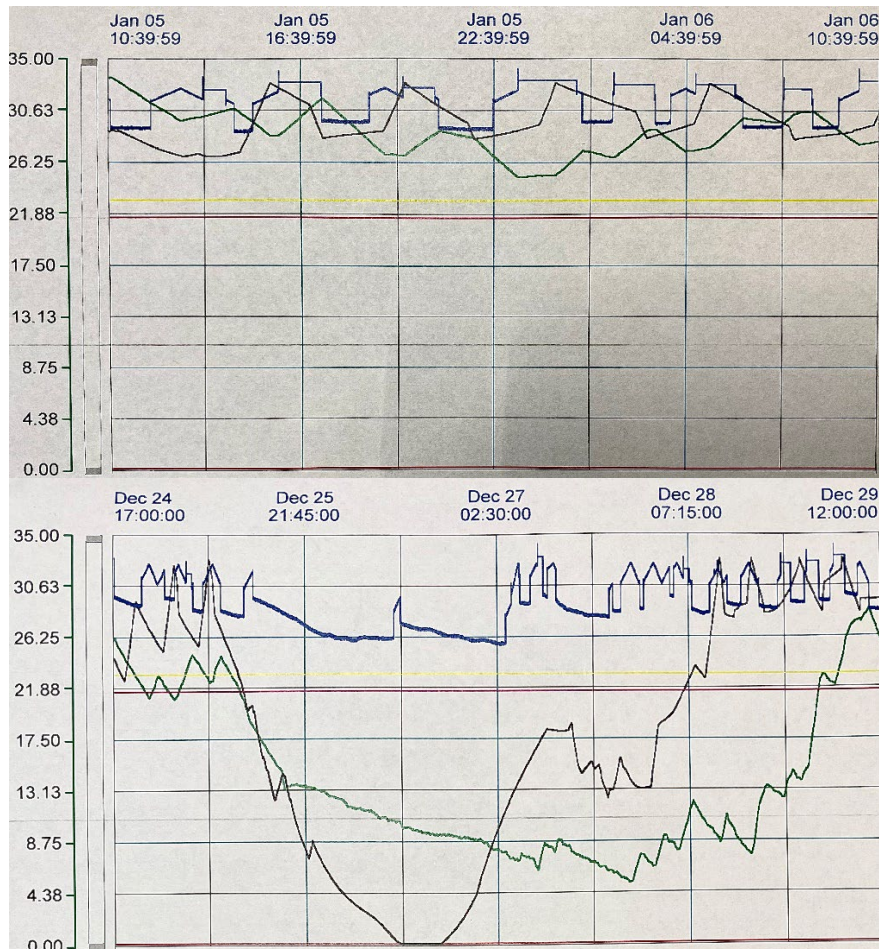


- Ongoing cleaning and organizational projects have allowed us to move most of our fleet under cover. We hope reducing their exposure to the elements will help to extend the life of the equipment.

High Service/Distribution



- A main break was located where the distribution lines split to go to each county. The responsible party was not entirely clear, so we greatly appreciate the quick response from both counties, and their ability to work together to repair a challenging leak.
- Over the Christmas holidays we were faced with a challenge that pushed the plant to its production limits. Several days of freezing temperatures resulted in many water main breaks and leaks from both counties. Despite a peak flow greater than what SWA is permitted to produce, we were able to provide water to both counties until repairs were completed and usage returned to normal levels.
 - Takeaways:
 - Anticipating operational changes and flow demand.
 - Importance of scheduled and preventative maintenance. Basket strainers clogged. Restricted flow by around 90k gal/day. Eventually made decision to swap one side with clean strainers. Got back to full capacity.
 - We will always seek out ways to improve, but I am very pleased with our overall performance. Our operators proved their ability to respond to operational challenges by remaining calm, communicating with all parties involved, making necessary changes, and completing tasks under pressure.



File Attachments for Item:

8. Plant Production Reports

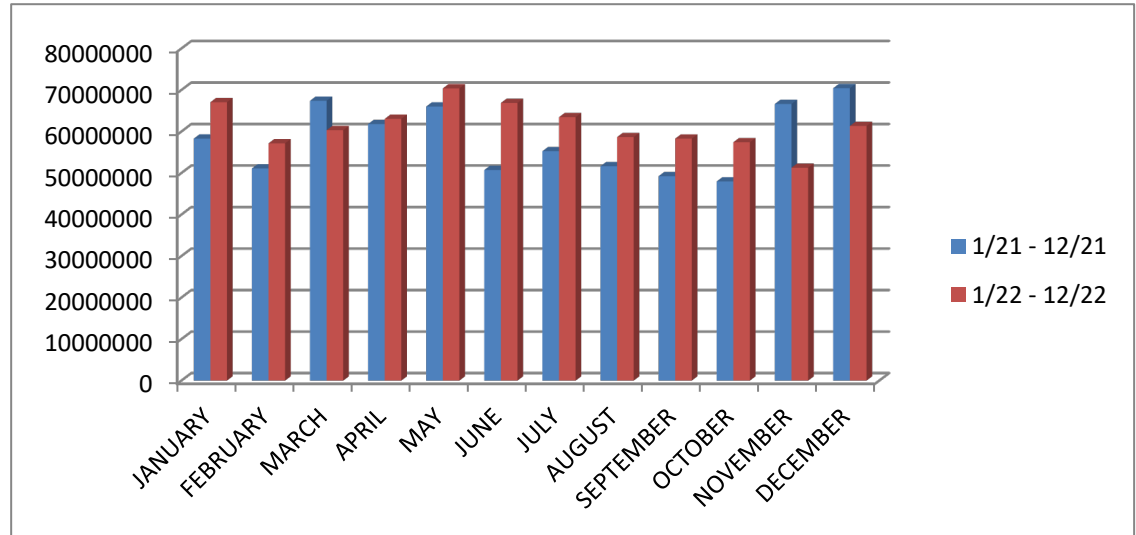
Flows Monthly Report

| Date | Time | Raw | Permeate | Lagoon | Putnam | Baldwin | Choby's | Total Dist |
|------------|----------|-----------|-----------|---------|-----------|-----------|---------|------------|
| 2022-12-01 | 23:59:59 | 3,049,560 | 2,883,147 | 192,987 | 1,251,308 | 1,759,654 | | 3,010,962 |
| 2022-12-02 | 23:59:59 | 3,096,004 | 2,919,679 | 211,945 | 1,160,377 | 1,719,165 | | 2,879,542 |
| 2022-12-03 | 23:59:59 | 3,081,037 | 2,908,717 | 207,494 | 1,144,683 | 1,626,561 | | 2,771,244 |
| 2022-12-04 | 23:59:59 | 3,229,305 | 3,054,845 | 212,063 | 1,392,014 | 1,853,436 | | 3,245,450 |
| 2022-12-05 | 23:59:59 | 3,513,517 | 3,324,286 | 229,649 | 1,302,549 | 1,791,164 | | 3,093,713 |
| 2022-12-06 | 23:59:59 | 3,172,487 | 2,920,101 | 309,864 | 1,335,937 | 1,652,835 | | 2,988,772 |
| 2022-12-07 | 23:59:59 | 3,180,880 | 3,004,530 | 224,117 | 1,174,142 | 1,762,851 | | 2,936,993 |
| 2022-12-08 | 23:59:59 | 3,381,203 | 3,197,175 | 230,684 | 1,386,350 | 1,712,259 | | 3,098,609 |
| 2022-12-09 | 23:59:59 | 3,536,109 | 3,319,086 | 263,280 | 1,362,704 | 1,841,177 | | 3,203,881 |
| 2022-12-10 | 23:59:59 | 3,256,924 | 3,075,377 | 228,331 | 1,296,141 | 1,806,154 | | 3,102,295 |
| 2022-12-11 | 23:59:59 | 3,583,450 | 3,389,188 | 235,085 | 1,350,914 | 1,972,382 | | 3,323,296 |
| 2022-12-12 | 23:59:59 | 3,946,780 | 3,748,692 | 236,904 | 1,620,390 | 1,912,459 | | 3,532,849 |
| 2022-12-13 | 23:59:59 | 3,313,959 | 3,112,325 | 215,048 | 1,544,580 | 1,850,501 | | 3,395,081 |
| 2022-12-14 | 23:59:59 | 3,398,527 | 3,215,230 | 232,333 | 1,446,373 | 1,621,590 | | 3,067,963 |
| 2022-12-15 | 23:59:59 | 3,297,575 | 3,119,253 | 258,506 | 1,353,417 | 1,667,679 | | 3,021,096 |
| 2022-12-16 | 23:59:59 | 4,047,030 | 3,722,378 | 350,524 | 1,886,122 | 1,660,159 | | 3,546,281 |
| 2022-12-17 | 23:59:59 | 3,928,526 | 3,716,014 | 247,644 | 1,853,655 | 1,827,395 | | 3,681,050 |
| 2022-12-18 | 23:59:59 | 3,455,727 | 3,265,011 | 204,230 | 1,590,400 | 1,778,073 | | 3,368,473 |
| 2022-12-19 | 23:59:59 | 4,115,333 | 3,897,955 | 223,274 | 1,975,875 | 1,671,775 | | 3,647,650 |
| 2022-12-20 | 23:59:59 | 3,142,738 | 2,968,077 | 226,407 | 1,097,464 | 1,768,731 | | 2,866,195 |
| 2022-12-21 | 23:59:59 | 3,058,890 | 2,870,970 | 213,006 | 1,378,202 | 1,659,468 | | 3,037,670 |
| 2022-12-22 | 23:59:59 | 3,488,130 | 3,315,176 | 221,151 | 1,259,765 | 1,618,771 | | 2,878,536 |
| 2022-12-23 | 23:59:59 | 3,374,648 | 3,174,039 | 214,026 | 1,483,491 | 2,019,285 | | 3,502,776 |
| 2022-12-24 | 23:59:59 | 4,655,272 | 4,326,718 | 315,504 | 2,119,291 | 2,312,364 | | 4,431,655 |
| 2022-12-25 | 23:59:59 | 5,407,790 | 4,784,979 | 665,315 | 2,317,743 | 2,975,239 | | 5,292,982 |
| 2022-12-26 | 23:59:59 | 6,291,195 | 5,911,956 | 383,521 | 2,510,087 | 3,582,282 | | 6,092,369 |
| 2022-12-27 | 23:59:59 | 6,096,895 | 5,404,401 | 726,690 | 2,409,751 | 2,995,728 | | 5,405,479 |
| 2022-12-28 | 23:59:59 | 5,688,627 | 5,092,844 | 655,234 | 2,187,199 | 2,467,579 | | 4,654,778 |
| 2022-12-29 | 23:59:59 | 4,580,875 | 4,356,732 | 276,260 | 1,451,024 | 2,278,236 | | 3,729,260 |
| 2022-12-30 | 23:59:59 | 3,887,800 | 3,713,162 | 213,828 | 1,636,586 | 2,005,216 | | 3,641,802 |
| 2022-12-31 | 23:59:59 | 4,103,046 | 3,898,702 | 229,764 | 1,883,195 | 2,178,111 | | 4,061,306 |

| | | | | | | |
|---------------|--------------------|--------------------|------------------|-------------------|-------------------|--------------------|
| TOTAL: | 119,359,839 | 111,610,745 | 8,854,668 | 49,161,729 | 61,348,279 | 110,510,008 |
| MIN: | 3,049,560 | 2,870,970 | 192,987 | 1,097,464 | 1,618,771 | 2,771,244 |
| MAX: | 6,291,195 | 5,911,956 | 726,690 | 2,510,087 | 3,582,282 | 6,092,369 |
| AVG: | 3,850,317 | 3,600,347 | 285,634 | 1,585,862 | 1,978,977 | 3,564,839 |
| COUNT: | 31 | 31 | 31 | 31 | 31 | 0 |

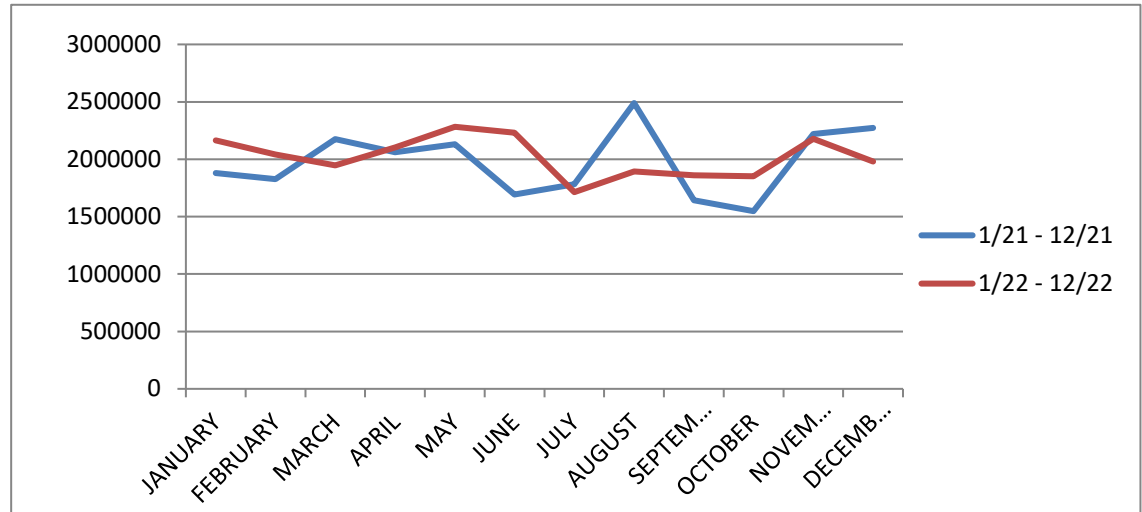
MONTHLY BILLABLE GALLONS FOR BALDWIN COUNTY JANUARY 2021 Thru DECEMBER 2022

| | GALLONS 1/21 - 12/21 | GALLONS 1/22 - 12/22 |
|-----------|-------------------------|-------------------------|
| JANUARY | 58303452 | 67062860 |
| FEBRUARY | 51114067 | 57158054 |
| MARCH | 67401652 | 60329379 |
| APRIL | 61804775 | 63055942 |
| MAY | 66021197 | 70389040 |
| JUNE | 50741532 | 66895810 |
| JULY | 55273933 | 63466531 |
| AUGUST | 51650583 | 58659778 |
| SEPTEMBER | 49247764 | 58290703 |
| OCTOBER | 47979233 | 57418669 |
| NOVEMBER | 66632526 | 51281649 |
| DECEMBER | 70443011 | 61348279 |



MONTHLY FLOW RATES FOR BALDWIN COUNTY JANUARY 2021 Thru DECEMBER 2022

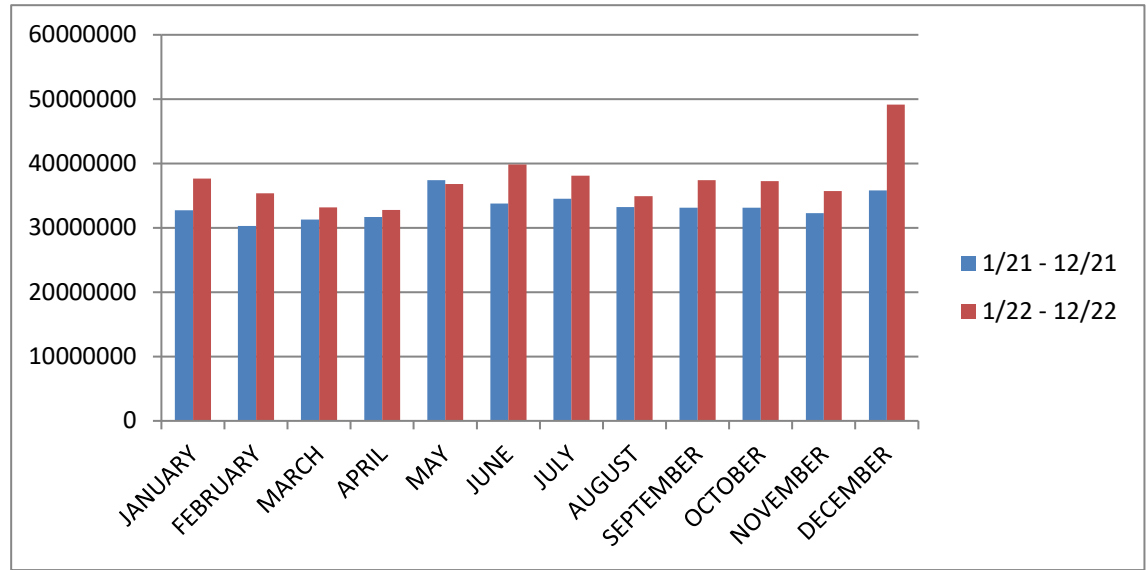
| | FLOWRATES* 1/21 - 12/21 | FLOWRATES* 1/22 - 12/22 |
|-----------|--|--|
| JANUARY | 1880756 | 2163318 |
| FEBRUARY | 1825502 | 2041359 |
| MARCH | 2174246 | 1946109 |
| APRIL | 2060159 | 2101864 |
| MAY | 2129716 | 2282519 |
| JUNE | 1691384 | 2229860 |
| JULY | 1783030 | 1713138 |
| AUGUST | 2489230 | 1892251 |
| SEPTEMBER | 1641592 | 1858722 |
| OCTOBER | 1547717 | 1852215 |
| NOVEMBER | 2221084 | 2178443 |
| DECEMBER | 2272355 | 1978977 |



*These figures are the average daily flow each month for Baldwin County
These figures are based on the billable gallons for each month

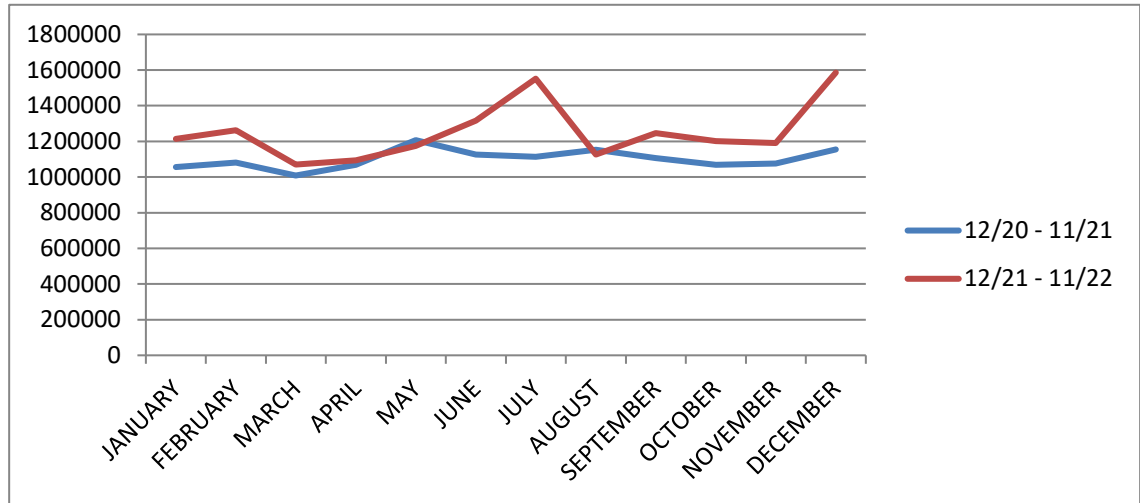
MONTHLY BILLABLE GALLONS FOR PUTNAM COUNTY JANUARY 2021 Thru DECEMBER 2022

| | GALLONS 1/21 - 12/21 | GALLONS 1/22 - 12/22 |
|-----------|-------------------------|-------------------------|
| JANUARY | 32716898 | 37662243 |
| FEBRUARY | 30282459 | 35350379 |
| MARCH | 31263234 | 33172141 |
| APRIL | 31695822 | 32789981 |
| MAY | 37416135 | 36807128 |
| JUNE | 33791421 | 39861997 |
| JULY | 34541175 | 38087106 |
| AUGUST | 33207606 | 34897268 |
| SEPTEMBER | 33132009 | 37389150 |
| OCTOBER | 33132009 | 37243221 |
| NOVEMBER | 32281538 | 35736593 |
| DECEMBER | 35815196 | 49161729 |



MONTHLY FLOW RATES FOR PUTNAM COUNTY DECEMBER 2020 Thru NOVEMBER 2022

| | FLOWRATES* 12/20 - 11/21 | FLOWRATES* 12/21 - 11/22 |
|-----------|-----------------------------|-----------------------------|
| JANUARY | 1055383 | 1214911 |
| FEBRUARY | 1081516 | 1262513 |
| MARCH | 1008491 | 1070069 |
| APRIL | 1068829 | 1092999 |
| MAY | 1206972 | 1175421 |
| JUNE | 1126380 | 1316430 |
| JULY | 1114231 | 1552043 |
| AUGUST | 1153002 | 1125718 |
| SEPTEMBER | 1106920 | 1246305 |
| OCTOBER | 1068774 | 1201394 |
| NOVEMBER | 1076051 | 1191220 |
| DECEMBER | 1155328 | 1585862 |



*These figures are the average daily flow each month for Putnam County
These figures are based on the billable gallons for each month

File Attachments for Item:

9. Financial Reports

Sinclair Water Authority
Balance Sheet
 As of November 30, 2022

2:22 PM
 01/09/2023
 Accrual Basis

| | <u>Nov 30, 22</u> | <u>Nov 30, 21</u> | <u>% Change</u> |
|---|-----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 58.2000 · Cash | | | |
| 11.1111 · Exchange Bank Operating | 3,560.38 | 393,505.57 | -99.1% |
| 11.1112 · Exchange - Payroll | 0.00 | 5,210.00 | -100.0% |
| 11.1120 · Exchange - Reserve | 869,769.51 | 96,707.43 | 799.38% |
| 11.1140 · CD - Reserve | 0.00 | 271,365.77 | -100.0% |
| 11.1150 · Petty Cash | 0.00 | 100.00 | -100.0% |
| 11.1200 · Cash With Fiscal Agent | 457,364.64 | 227,064.86 | 101.43% |
| Total 58.2000 · Cash | <u>1,330,694.53</u> | <u>993,953.63</u> | <u>33.88%</u> |
| Total Checking/Savings | 1,330,694.53 | 993,953.63 | 33.88% |
| Accounts Receivable | | | |
| 11.1900 · Accounts Receivable | 282,675.73 | 173,602.57 | 62.83% |
| Total Accounts Receivable | <u>282,675.73</u> | <u>173,602.57</u> | <u>62.83%</u> |
| Other Current Assets | | | |
| 11.3610 · Small Tools | 0.00 | 104.99 | -100.0% |
| 11.3800 · Prepaid Assets | 13,810.50 | 29,645.00 | -53.41% |
| Total Other Current Assets | <u>13,810.50</u> | <u>29,749.99</u> | <u>-53.58%</u> |
| Total Current Assets | 1,627,180.76 | 1,197,306.19 | 35.9% |
| Fixed Assets | | | |
| 11.7100 · Land & Row | 76,763.35 | 76,763.35 | 0.0% |
| 11.7400 · Water Treatment Plant | 18,252,679.61 | 18,248,549.56 | 0.02% |
| 11.7410 · Accum Depr-Buildings | -7,431,017.37 | -6,769,489.90 | -9.77% |
| 11.7500 · Machinery and Equipment | 127,385.79 | 133,684.89 | -4.71% |
| 11.7510 · Accum Depr-Machinery & Equip | -90,342.83 | -83,318.73 | -8.43% |
| 11.7630 · CIP-CL02 Project | 0.00 | -349.95 | 100.0% |
| 11.7635 · CIP-Chemical Storage Room | 6,711.62 | 5,397.35 | 24.35% |
| Total Fixed Assets | <u>10,942,180.17</u> | <u>11,611,236.57</u> | <u>-5.76%</u> |
| Other Assets | | | |
| 11.9000 · Deferred Outflows of Resources | | | |
| 11.9300 · Defrred Outflw of Resrc-Pension | 10,838.00 | 17,623.00 | -38.5% |
| Total 11.9000 · Deferred Outflows of Resources | <u>10,838.00</u> | <u>17,623.00</u> | <u>-38.5%</u> |
| 11.9400 · Def Outfl of Res-Unam Bd Iss Cs | 107,067.36 | 111,185.33 | -3.7% |
| 11.9500 · Def Outflows - Membrane Replace | 182,203.13 | 60,734.13 | 200.0% |
| Total Other Assets | <u>300,108.49</u> | <u>189,542.46</u> | <u>58.33%</u> |
| TOTAL ASSETS | <u><u>12,869,469.42</u></u> | <u><u>12,998,085.22</u></u> | <u><u>-0.99%</u></u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |

| | <u>Nov 30, 22</u> | <u>Nov 30, 21</u> | <u>% Change</u> |
|--|-----------------------------|-----------------------------|----------------------|
| 12.1110 · Accounts Payable | -78,506.42 | 7,396.01 | -1,161.47% |
| Total Accounts Payable | -78,506.42 | 7,396.01 | -1,161.47% |
| Credit Cards | | | |
| 12.1122 · VISA | -0.97 | 1,408.91 | -100.07% |
| Total Credit Cards | -0.97 | 1,408.91 | -100.07% |
| Other Current Liabilities | | | |
| 12.1190 · Accrued Payables | 0.00 | 3,992.15 | -100.0% |
| 12.1200 · Accrued Salaries Payable | 0.00 | 14,544.30 | -100.0% |
| 12.1300 · Payroll Deductions Payable | | | |
| 12.1310 · BCBS-Dental | 0.00 | 265.84 | -100.0% |
| 12.1312 · AFLAC | 0.00 | -90.20 | 100.0% |
| 12.1315 · BCBS-Vision | 0.00 | 6.48 | -100.0% |
| 12.1320 · Group Health Insurance | 0.00 | 469.65 | -100.0% |
| 12.1350 · Federal Income Tax | 0.00 | 231.37 | -100.0% |
| 12.1395 · Life Insurance - voluntary | 0.00 | -37.46 | 100.0% |
| Total 12.1300 · Payroll Deductions Payable | 0.00 | 845.68 | -100.0% |
| 12.1435 · Compensated Absences Payable | 0.00 | 6,610.12 | -100.0% |
| 12.2400 · Acrued Interest Payable | 117,501.60 | 119,248.93 | -1.47% |
| Total Other Current Liabilities | 117,501.60 | 145,241.18 | -19.1% |
| Total Current Liabilities | 38,994.21 | 154,046.10 | -74.69% |
| Long Term Liabilities | | | |
| 12.5265 · Net Pension Liability | 43,666.00 | 32,379.00 | 34.86% |
| 12.5300 · Notes Payable non-current | | | |
| 12.5320 · GEFA Loan Payable 2013 | 85,627.54 | 92,022.30 | -6.95% |
| 12.5330 · GEFA Loan Payable 2014 | 796,612.37 | 842,317.72 | -5.43% |
| Total 12.5300 · Notes Payable non-current | 882,239.91 | 934,340.02 | -5.58% |
| 12.5660 · Series 2019 Bonds Payable | 10,805,000.00 | 11,025,000.00 | -2.0% |
| 12.9000 · Deferred Inflows of Resources | | | |
| 12.9300 · Deferd Inflows of Resrs-Pension | 17,586.00 | 18,254.00 | -3.66% |
| Total 12.9000 · Deferred Inflows of Resources | 17,586.00 | 18,254.00 | -3.66% |
| 12.9310 · Def Inflows of Res-S19 Bd Prem | 1,591,348.23 | 1,652,553.93 | -3.7% |
| Total Long Term Liabilities | 13,339,840.14 | 13,662,526.95 | -2.36% |
| Total Liabilities | 13,378,834.35 | 13,816,573.05 | -3.17% |
| Equity | | | |
| 13.2400 · Contributed Capital-USDA | 1,907,000.00 | 1,907,000.00 | 0.0% |
| 13.3700 · Retained Earnings | -2,937,156.22 | -2,683,895.24 | -9.44% |
| 13.3790 · Prior Period Adjustment | 13,956.25 | 13,956.25 | 0.0% |
| 13.3791 · PPA-Change in Accounting Method | -46,757.57 | -46,757.57 | 0.0% |
| 13.3792 · PPA-Change in Acctg Principle | -114,216.00 | -114,216.00 | 0.0% |
| 13.3793 · PPA - Correction to Deferred Re | -5,771.51 | -5,771.51 | 0.0% |
| Net Income | 673,580.12 | 111,196.24 | 505.76% |
| Total Equity | -509,364.93 | -818,487.83 | 37.77% |
| TOTAL LIABILITIES & EQUITY | <u>12,869,469.42</u> | <u>12,998,085.22</u> | <u>-0.99%</u> |

Sinclair Water Authority
Profit & Loss Budget Performance 2020
November 2022

| | Nov 22 |
|---|---------------|
| Ordinary Income/Expense | |
| Income | |
| 34.4200 · Water sales | |
| 34.4210 · Water sales - Baldwin | 100,255.44 |
| 34.4220 · Water sales - Putnam | 82,027.18 |
| Total 34.4200 · Water sales | 182,282.62 |
| 36.1000 · Interest Earned | 103.28 |
| 38.9000 · Other Income | 0.00 |
| Total Income | 182,385.90 |
| Gross Profit | 182,385.90 |
| Expense | |
| 51 · Pers Serv & Benefits | |
| 51.2000 · Employee Benefits | |
| 51.2100 · Group Health Insurance | 0.00 |
| 51.2120 · BCBS-Dental | 0.00 |
| 51.2130 · BCBS-Vision | 0.00 |
| 51.2460 · Pension Plan | 0.00 |
| 51.2700 · Workers' Compensation | 0.00 |
| 51.2900 · Group Life Insurance | 0.00 |
| Total 51.2000 · Employee Benefits | 0.00 |
| Total 51 · Pers Serv & Benefits | 0.00 |
| 52 · Services | |
| 52.1000 · Professional & technical | |
| 52.1200 · Professional services | |
| 52.1210 · Legal Fees | 0.00 |
| 52.1220 · Accounting Services | 0.00 |
| 52.1230 · Operations Management | 86,956.42 |
| Total 52.1200 · Professional services | 86,956.42 |
| 52.1300 · Technical services | |
| 52.1320 · Computer Services | 199.00 |
| 52.1330 · Laboratory Testing | 0.00 |
| 52.1340 · Payroll Processing | 0.00 |
| Total 52.1300 · Technical services | 199.00 |
| Total 52.1000 · Professional & technical | 87,155.42 |
| 52.2000 · Property services | |
| 52.2210 · Building Maintenance | 0.00 |
| 52.2700 · Membrane Maintenance Services | 9,300.00 |
| | 9,300.00 |

| | <u>Nov 22</u> |
|---|-------------------------|
| Total 52.2000 · Property services | 9,300.00 |
| 52.3000 · Other services | |
| 52.3100 · Insurance Expense | 0.00 |
| 52.3200 · Telephone (communications) | 337.94 |
| 52.3300 · Advertising | 0.00 |
| 52.3600 · Dues and fees | 337.36 |
| 52.3850 · Contract Labor | 525.00 |
| Total 52.3000 · Other services | <u>1,200.30</u> |
| Total 52 · Services | 97,655.72 |
| 53 · Supplies | |
| 53.1200 · Utilities / Energy | 14,699.37 |
| 53.1220 · Raw Water Withdrawal | 0.00 |
| Total 53 · Supplies | <u>14,699.37</u> |
| Total Expense | <u>112,355.09</u> |
| Net Ordinary Income | 70,030.81 |
| Other Income/Expense | |
| Other Expense | |
| Capital Project Reserve | 0.00 |
| 56 · Depreciation & amortization | |
| 56.1500 · Membrane Replacement Contract | 0.00 |
| Total 56 · Depreciation & amortization | <u>0.00</u> |
| 58 · Debt service | |
| 58.1330 · GEFA Loan #1 Principal | 0.00 |
| 58.1340 · GEFA Loan #2 Principal | 0.00 |
| 58.1350 · Series 2019 Principal | 0.00 |
| 58.2310 · GEFA Loan #1 Interest Expense | 154.85 |
| 58.2320 · GEFA Loan #2 Interest Expense | 1,555.63 |
| 58.2350 · Series 2019 Interest | 0.00 |
| 58.3000 · Fiscal Agent Fees | 2,150.00 |
| Total 58 · Debt service | <u>3,860.48</u> |
| Total Other Expense | <u>3,860.48</u> |
| Net Other Income | <u>-3,860.48</u> |
| Net Income | <u><u>66,170.33</u></u> |

Sinclair Water Authority
Profit & Loss Budget Performance 2020
November 2022

| | Budget |
|---|---------------|
| Ordinary Income/Expense | |
| Income | |
| 34.4200 · Water sales | |
| 34.4210 · Water sales - Baldwin | 100,255.44 |
| 34.4220 · Water sales - Putnam | 82,027.18 |
| Total 34.4200 · Water sales | 182,282.62 |
| 36.1000 · Interest Earned | 666.67 |
| 38.9000 · Other Income | 0.00 |
| Total Income | 182,949.29 |
| Gross Profit | 182,949.29 |
| Expense | |
| 51 · Pers Serv & Benefits | |
| 51.2000 · Employee Benefits | |
| 51.2100 · Group Health Insurance | |
| 51.2120 · BCBS-Dental | |
| 51.2130 · BCBS-Vision | |
| 51.2460 · Pension Plan | 500.00 |
| 51.2700 · Workers' Compensation | |
| 51.2900 · Group Life Insurance | |
| Total 51.2000 · Employee Benefits | 500.00 |
| Total 51 · Pers Serv & Benefits | 500.00 |
| 52 · Services | |
| 52.1000 · Professional & technical | |
| 52.1200 · Professional services | |
| 52.1210 · Legal Fees | 83.34 |
| 52.1220 · Accounting Services | 1,875.00 |
| 52.1230 · Operations Management | 86,956.42 |
| Total 52.1200 · Professional services | 88,914.76 |
| 52.1300 · Technical services | |
| 52.1320 · Computer Services | 531.50 |
| 52.1330 · Laboratory Testing | |
| 52.1340 · Payroll Processing | |
| Total 52.1300 · Technical services | 531.50 |
| Total 52.1000 · Professional & technical | 89,446.26 |
| 52.2000 · Property services | |
| 52.2210 · Building Maintenance | |
| 52.2700 · Membrane Maintenance Services | 0.00 |
| | 0.00 |

| | <u>Budget</u> |
|---|------------------------|
| Total 52.2000 · Property services | 0.00 |
| 52.3000 · Other services | |
| 52.3100 · Insurance Expense | 2,333.34 |
| 52.3200 · Telephone (communications) | 333.34 |
| 52.3300 · Advertising | 60.00 |
| 52.3600 · Dues and fees | |
| 52.3850 · Contract Labor | 583.34 |
| Total 52.3000 · Other services | <u>3,310.02</u> |
| Total 52 · Services | 92,756.28 |
| 53 · Supplies | |
| 53.1200 · Utilities / Energy | 13,750.00 |
| 53.1220 · Raw Water Withdrawal | 4,416.67 |
| Total 53 · Supplies | <u>18,166.67</u> |
| Total Expense | <u>111,422.95</u> |
| Net Ordinary Income | 71,526.34 |
| Other Income/Expense | |
| Other Expense | |
| Capital Project Reserve | |
| 56 · Depreciation & amortization | |
| 56.1500 · Membrane Replacement Contract | 0.00 |
| Total 56 · Depreciation & amortization | <u>0.00</u> |
| 58 · Debt service | |
| 58.1330 · GEFA Loan #1 Principal | 541.67 |
| 58.1340 · GEFA Loan #2 Principal | 3,862.50 |
| 58.1350 · Series 2019 Principal | 18,750.00 |
| 58.2310 · GEFA Loan #1 Interest Expense | 150.84 |
| 58.2320 · GEFA Loan #2 Interest Expense | 1,533.34 |
| 58.2350 · Series 2019 Interest | 38,575.00 |
| 58.3000 · Fiscal Agent Fees | 179.17 |
| Total 58 · Debt service | <u>63,592.52</u> |
| Total Other Expense | <u>63,592.52</u> |
| Net Other Income | <u>-63,592.52</u> |
| Net Income | <u><u>7,933.82</u></u> |

Sinclair Water Authority
Profit & Loss Budget Performance 2020
 November 2022

| | Jan - Nov 22 |
|---|---------------------|
| Ordinary Income/Expense | |
| Income | |
| 34.4200 · Water sales | |
| 34.4210 · Water sales - Baldwin | 1,102,809.84 |
| 34.4220 · Water sales - Putnam | 902,298.98 |
| Total 34.4200 · Water sales | 2,005,108.82 |
| 36.1000 · Interest Earned | 5,500.23 |
| 38.9000 · Other Income | 502,257.88 |
| Total Income | 2,512,866.93 |
| Gross Profit | 2,512,866.93 |
| Expense | |
| 51 · Pers Serv & Benefits | |
| 51.2000 · Employee Benefits | |
| 51.2100 · Group Health Insurance | 0.00 |
| 51.2120 · BCBS-Dental | 392.25 |
| 51.2130 · BCBS-Vision | 29.82 |
| 51.2460 · Pension Plan | 6,408.00 |
| 51.2700 · Workers' Compensation | -344.00 |
| 51.2900 · Group Life Insurance | 205.39 |
| Total 51.2000 · Employee Benefits | 6,691.46 |
| Total 51 · Pers Serv & Benefits | 6,691.46 |
| 52 · Services | |
| 52.1000 · Professional & technical | |
| 52.1200 · Professional services | |
| 52.1210 · Legal Fees | 381.50 |
| 52.1220 · Accounting Services | 7,500.00 |
| 52.1230 · Operations Management | 956,520.62 |
| Total 52.1200 · Professional services | 964,402.12 |
| 52.1300 · Technical services | |
| 52.1320 · Computer Services | 4,311.91 |
| 52.1330 · Laboratory Testing | -430.00 |
| 52.1340 · Payroll Processing | 0.00 |
| Total 52.1300 · Technical services | 3,881.91 |
| Total 52.1000 · Professional & technical | 968,284.03 |
| 52.2000 · Property services | |
| 52.2210 · Building Maintenance | 122.00 |
| 52.2700 · Membrane Maintenance Services | 28,578.00 |
| | |

| | <u>Jan - Nov 22</u> |
|---|--------------------------|
| Total 52.2000 · Property services | 28,700.00 |
| 52.3000 · Other services | |
| 52.3100 · Insurance Expense | 17,044.00 |
| 52.3200 · Telephone (communications) | 3,717.80 |
| 52.3300 · Advertising | 0.00 |
| 52.3600 · Dues and fees | 337.36 |
| 52.3850 · Contract Labor | 3,150.00 |
| Total 52.3000 · Other services | <u>24,249.16</u> |
| Total 52 · Services | 1,021,233.19 |
| 53 · Supplies | |
| 53.1200 · Utilities / Energy | 185,922.35 |
| 53.1220 · Raw Water Withdrawal | 43,811.08 |
| Total 53 · Supplies | <u>229,733.43</u> |
| Total Expense | <u>1,257,658.08</u> |
| Net Ordinary Income | 1,255,208.85 |
| Other Income/Expense | |
| Other Expense | |
| Capital Project Reserve | 103,915.24 |
| 56 · Depreciation & amortization | |
| 56.1500 · Membrane Replacement Contract | 0.00 |
| Total 56 · Depreciation & amortization | <u>0.00</u> |
| 58 · Debt service | |
| 58.1330 · GEFA Loan #1 Principal | 0.00 |
| 58.1340 · GEFA Loan #2 Principal | 0.00 |
| 58.1350 · Series 2019 Principal | 225,000.00 |
| 58.2310 · GEFA Loan #1 Interest Expense | 1,737.38 |
| 58.2320 · GEFA Loan #2 Interest Expense | 17,376.11 |
| 58.2350 · Series 2019 Interest | 231,450.00 |
| 58.3000 · Fiscal Agent Fees | 2,150.00 |
| Total 58 · Debt service | <u>477,713.49</u> |
| Total Other Expense | <u>581,628.73</u> |
| Net Other Income | <u>-581,628.73</u> |
| Net Income | <u><u>673,580.12</u></u> |

Sinclair Water Authority
Profit & Loss Budget Performance 2020
November 2022

| | <u>YTD Budget</u> |
|---|--------------------------|
| Ordinary Income/Expense | |
| Income | |
| 34.4200 · Water sales | |
| 34.4210 · Water sales - Baldwin | 1,102,809.84 |
| 34.4220 · Water sales - Putnam | 902,298.98 |
| Total 34.4200 · Water sales | <u>2,005,108.82</u> |
| 36.1000 · Interest Earned | 7,333.37 |
| 38.9000 · Other Income | 44,563.00 |
| Total Income | <u>2,057,005.19</u> |
| Gross Profit | <u>2,057,005.19</u> |
| Expense | |
| 51 · Pers Serv & Benefits | |
| 51.2000 · Employee Benefits | |
| 51.2100 · Group Health Insurance | |
| 51.2120 · BCBS-Dental | |
| 51.2130 · BCBS-Vision | |
| 51.2460 · Pension Plan | 5,500.00 |
| 51.2700 · Workers' Compensation | |
| 51.2900 · Group Life Insurance | |
| Total 51.2000 · Employee Benefits | <u>5,500.00</u> |
| Total 51 · Pers Serv & Benefits | 5,500.00 |
| 52 · Services | |
| 52.1000 · Professional & technical | |
| 52.1200 · Professional services | |
| 52.1210 · Legal Fees | 916.74 |
| 52.1220 · Accounting Services | 20,625.00 |
| 52.1230 · Operations Management | 956,520.62 |
| Total 52.1200 · Professional services | <u>978,062.36</u> |
| 52.1300 · Technical services | |
| 52.1320 · Computer Services | 5,846.50 |
| 52.1330 · Laboratory Testing | |
| 52.1340 · Payroll Processing | |
| Total 52.1300 · Technical services | <u>5,846.50</u> |
| Total 52.1000 · Professional & technical | <u>983,908.86</u> |
| 52.2000 · Property services | |
| 52.2210 · Building Maintenance | |
| 52.2700 · Membrane Maintenance Services | 19,278.00 |

| | <u>YTD Budget</u> |
|---|--------------------------------|
| Total 52.2000 · Property services | 19,278.00 |
| 52.3000 · Other services | |
| 52.3100 · Insurance Expense | 25,666.74 |
| 52.3200 · Telephone (communications) | 3,666.74 |
| 52.3300 · Advertising | 660.00 |
| 52.3600 · Dues and fees | |
| 52.3850 · Contract Labor | 6,416.74 |
| Total 52.3000 · Other services | <u>36,410.22</u> |
| Total 52 · Services | 1,039,597.08 |
| 53 · Supplies | |
| 53.1200 · Utilities / Energy | 151,250.00 |
| 53.1220 · Raw Water Withdrawal | 48,583.37 |
| Total 53 · Supplies | <u>199,833.37</u> |
| Total Expense | <u>1,244,930.45</u> |
| Net Ordinary Income | 812,074.74 |
| Other Income/Expense | |
| Other Expense | |
| Capital Project Reserve | |
| 56 · Depreciation & amortization | |
| 56.1500 · Membrane Replacement Contract | 121,500.00 |
| Total 56 · Depreciation & amortization | <u>121,500.00</u> |
| 58 · Debt service | |
| 58.1330 · GEFA Loan #1 Principal | 5,958.37 |
| 58.1340 · GEFA Loan #2 Principal | 42,487.50 |
| 58.1350 · Series 2019 Principal | 206,250.00 |
| 58.2310 · GEFA Loan #1 Interest Expense | 1,659.24 |
| 58.2320 · GEFA Loan #2 Interest Expense | 16,866.74 |
| 58.2350 · Series 2019 Interest | 424,325.00 |
| 58.3000 · Fiscal Agent Fees | 1,970.87 |
| Total 58 · Debt service | <u>699,517.72</u> |
| Total Other Expense | <u>821,017.72</u> |
| Net Other Income | <u>-821,017.72</u> |
| Net Income | <u><u>-8,942.98</u></u> |

Sinclair Water Authority
Profit & Loss Budget Performance 2020
November 2022

2:32 PM
01/09/2023
Accrual Basis

| | <u>Annual Budget</u> |
|---|----------------------|
| Ordinary Income/Expense | |
| Income | |
| 34.4200 · Water sales | |
| 34.4210 · Water sales - Baldwin | 1,203,065.00 |
| 34.4220 · Water sales - Putnam | 984,326.00 |
| Total 34.4200 · Water sales | <u>2,187,391.00</u> |
| 36.1000 · Interest Earned | 8,000.00 |
| 38.9000 · Other Income | 44,563.00 |
| Total Income | <u>2,239,954.00</u> |
| Gross Profit | <u>2,239,954.00</u> |
| Expense | |
| 51 · Pers Serv & Benefits | |
| 51.2000 · Employee Benefits | |
| 51.2100 · Group Health Insurance | |
| 51.2120 · BCBS-Dental | |
| 51.2130 · BCBS-Vision | |
| 51.2460 · Pension Plan | 6,000.00 |
| 51.2700 · Workers' Compensation | |
| 51.2900 · Group Life Insurance | |
| Total 51.2000 · Employee Benefits | <u>6,000.00</u> |
| Total 51 · Pers Serv & Benefits | <u>6,000.00</u> |
| 52 · Services | |
| 52.1000 · Professional & technical | |
| 52.1200 · Professional services | |
| 52.1210 · Legal Fees | 1,000.00 |
| 52.1220 · Accounting Services | 22,500.00 |
| 52.1230 · Operations Management | 1,043,477.00 |
| Total 52.1200 · Professional services | <u>1,066,977.00</u> |
| 52.1300 · Technical services | |
| 52.1320 · Computer Services | 6,378.00 |
| 52.1330 · Laboratory Testing | |
| 52.1340 · Payroll Processing | |
| Total 52.1300 · Technical services | <u>6,378.00</u> |
| Total 52.1000 · Professional & technical | <u>1,073,355.00</u> |
| 52.2000 · Property services | |
| 52.2210 · Building Maintenance | |
| 52.2700 · Membrane Maintenance Services | 19,278.00 |
| | <u>19,278.00</u> |

| | <u>Annual Budget</u> |
|---|-----------------------------|
| Total 52.2000 · Property services | 19,278.00 |
| 52.3000 · Other services | |
| 52.3100 · Insurance Expense | 28,000.00 |
| 52.3200 · Telephone (communications) | 4,000.00 |
| 52.3300 · Advertising | 720.00 |
| 52.3600 · Dues and fees | |
| 52.3850 · Contract Labor | 7,000.00 |
| Total 52.3000 · Other services | <u>39,720.00</u> |
| Total 52 · Services | <u>1,132,353.00</u> |
| 53 · Supplies | |
| 53.1200 · Utilities / Energy | 165,000.00 |
| 53.1220 · Raw Water Withdrawal | 53,000.00 |
| Total 53 · Supplies | <u>218,000.00</u> |
| Total Expense | <u>1,356,353.00</u> |
| Net Ordinary Income | 883,601.00 |
| Other Income/Expense | |
| Other Expense | |
| Capital Project Reserve | |
| 56 · Depreciation & amortization | |
| 56.1500 · Membrane Replacement Contract | 121,500.00 |
| Total 56 · Depreciation & amortization | <u>121,500.00</u> |
| 58 · Debt service | |
| 58.1330 · GEFA Loan #1 Principal | 6,500.00 |
| 58.1340 · GEFA Loan #2 Principal | 46,350.00 |
| 58.1350 · Series 2019 Principal | 225,000.00 |
| 58.2310 · GEFA Loan #1 Interest Expense | 1,810.00 |
| 58.2320 · GEFA Loan #2 Interest Expense | 18,400.00 |
| 58.2350 · Series 2019 Interest | 462,900.00 |
| 58.3000 · Fiscal Agent Fees | 2,150.00 |
| Total 58 · Debt service | <u>763,110.00</u> |
| Total Other Expense | <u>884,610.00</u> |
| Net Other Income | <u>-884,610.00</u> |
| Net Income | <u><u>-1,009.00</u></u> |

