

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

Agenda
Monday, July 10, 2023 ◊ 5:00 PM
Sinclair Water Plant

Opening

1. Call to Order
2. Public Participation

Minutes

- [3.](#) Approval of Minutes - May 8, 2023 Regular Meeting

Reports I

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

New Business

5. Sinclair Water Authority Retirement Plan Termination - Discussion/Action
- [6.](#) Turbidimeter Replacement - Discussion/Action

Old Business

None

Reports II

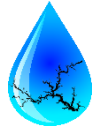
- [7.](#) Plant Production Reports
- [8.](#) Financial Reports

Closing

9. Next Meeting - September 11, 2023
10. Adjournment

File Attachments for Item:

3. Approval of Minutes - May 8, 2023 Regular Meeting



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

Minutes
Monday, May 8, 2023 ◊ 5:00 PM
Sinclair Water Plant

The Sinclair Water Authority met on Monday, May 8, 2023 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 Jeff Wooten

STAFF PRESENT

- Plant Manager Clay Stuart
- Clerk Lynn Butterworth

OTHERS PRESENT

- ESG Regional Vice President Neil Counts
- ESG Operations Project Manager Brice Doolittle
- Anthony Shinn, SWA

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 – March 13, 2023 Regular Meeting
Motion to approve the March 13, 2023 Regular Meeting Minutes.
Motion made by Member Jefferson, Seconded by Member Walker.
Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Walker, Member Wooten

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Old Business

Member Jefferson requested to add a Pension Plan report to Old Business and to move it up in the agenda. Mr. Greg Gease of ACCG Retirement joined the meeting via telephone. The SWA pension plan was originally set up with Putnam County. Due to some cost sharing differences of opinion, SWA set up a plan on its own. There are no new employees in the plan and SWA is still making payments on old employees. SWA is responsible for all liability and cost is becoming a problem and the liability is increasing. Mr. Gease advised that there are three employees still in the plan, two are in payoff and one is an active employee with the benefits frozen. He also advised that the trust went down 15% last year and the funding level is currently at 56% but needs to be around 120%. He would need to get real numbers from an actuary but estimates that that \$100K needs to be put in.

Motion to instruct ACCG to develop a proposal to end the Defined Benefit plan.

Motion made by Member Jefferson, Seconded by Member Hall.

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

Reports I

4. Operations Report presented by ESG, Inc.

Project Manager Brice Doolittle gave the operations report:

- Unbelievable amount of rain recently
- Raw Water Intake
- Flocculation / Sedimentation Basins
- Membrane Filters
- Lagoons

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

New Business

5. Discussion/Approval of new chlorine analyzers

6. Capital Program Update

Items 5 and 6 were discussed together.

Project Manager Doolittle advised that two quotes were received for new chlorine analyzers. One from Hydrocal for \$18,720.00 and one from CL2 Solutions for \$20,763.00. He recommended Hydrocal but advised that only two analyzers were needed, not three and that these items were not in the current capital program.

Other items on the capital program were discussed. A new quote from MR Systems has been received for the SCADA upgrade of \$63,721.00 instead of \$65,000.00 to do a full rehab. No action is needed for this since it is already in the capital program. There is \$25,000.00 in the capital budget for a security system upgrade. The current system has 18 cameras and the quote received for a new system was around \$65,000.00. Project Manager Doolittle advised that the current system is still usable, and he recommended substituting the security system money for chlorine analyzers.

Motion to substitute the instrumentation purchase for the security system.

Motion made by Member Walker, Seconded by Member Jefferson.

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

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Motion to purchase two HA2-Chlorine Analyzer HydroAct Chlorine Analyzers from Hydrocal for cost not to exceed \$13,000.00.

Motion made by Member Hall, Seconded by Member Walker.

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

(Copy of capital program chart and Hydrocal quote made a part of the minutes.)

7. Discussion regarding SWA legal representation

Project Manager Doolittle advised that he spoke to SWA’s current legal representative, Christian Henry. He will start including him in contracts and other documents that might need his review. He also spoke to about 8-10 other attorneys in the area with government experience and they all have potential conflicts. He advised he also expanded his search out to include the Atlanta area, but that increased costs significantly. Project Manager Doolittle recommended that the board stay with Mr. Henry for legal representation on an as needed basis. Since no change was taking place for current practices, no action was needed or taken.

8. Discussion/Approval for a vendor to complete the 2022 financial audit

Project Manager Doolittle advised that he reached out to several local accountants for the FY22 fiscal audit. They were not able to provide official quotes, but he did receive verbal quotes. The current auditor, Giddens, went up by about 10% to \$22,000; Mauldin and Jenkins quoted \$22,500; and McNair, McLemore, and Middlebrooks quoted \$15,000. Last year’s audit was just over \$19,000.

Motion to sign the agreement with McNair, McLemore, and Middlebrooks for the 2022 audit at an amount not to exceed \$16,000.

Motion made by Member Jefferson, Seconded by Member Walker.

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

Reports II

9. Plant Production Reports

Plant Production reports are in the meeting package to review. Project Manager Doolittle advised that Baldwin County is averaging 1.6 to 1.9 gallons per day and Putnam County is averaging 1.1 to 1.3 gallons per day. No action was taken.

10. Financial Reports

Financial Reports are in the meeting package to review. Member Jefferson mentioned that the cash flow looks okay for right now, but the board needs to plan for a big expenditure with the pension plan and look at whether or not that will affect the capital plan. Member Jefferson also had questions regarding the line item on the Balance Sheet for Cash with Fiscal Agent and the big difference between 2023 and 2022. ESG Director of Accounting, Heather Harris, joined the meeting by phone. She advised that she would get more details on that to the board. She also answered questions about cash flow. No action was taken.

Closing

11. Next Meeting – July 10, 2023

The next meeting is scheduled for July 10, 2023.

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12. Adjournment

Motion to adjourn the meeting.

Motion made by Member Jefferson, Seconded by Member Walker.

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

Meeting adjourned at approximately 6:14 p.m.

ATTEST:

Lynn Butterworth
Clerk

Robert Brown
Chairman

File Attachments for Item:

4. Operations Report presented by ESG, Inc.



Sinclair Water Authority

SWA BOARD MEETING

July 10, 2023



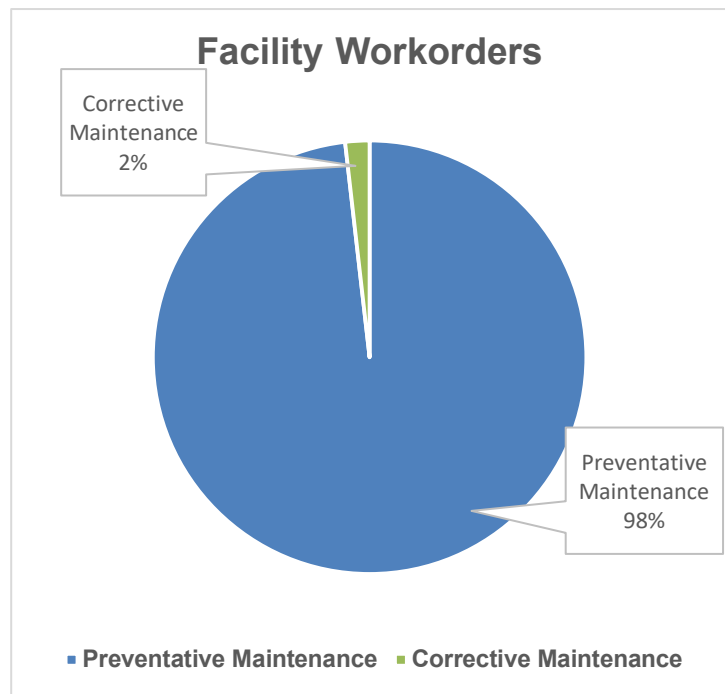
ESG management and staff are pleased to present this update to the Sinclair Water Authority Board of Directors covering operations and maintenance activities for the prior month. It is our privilege to serve our community with high-quality services and support the citizens of Baldwin and Putnam Counties

EXECUTIVE SUMMARY

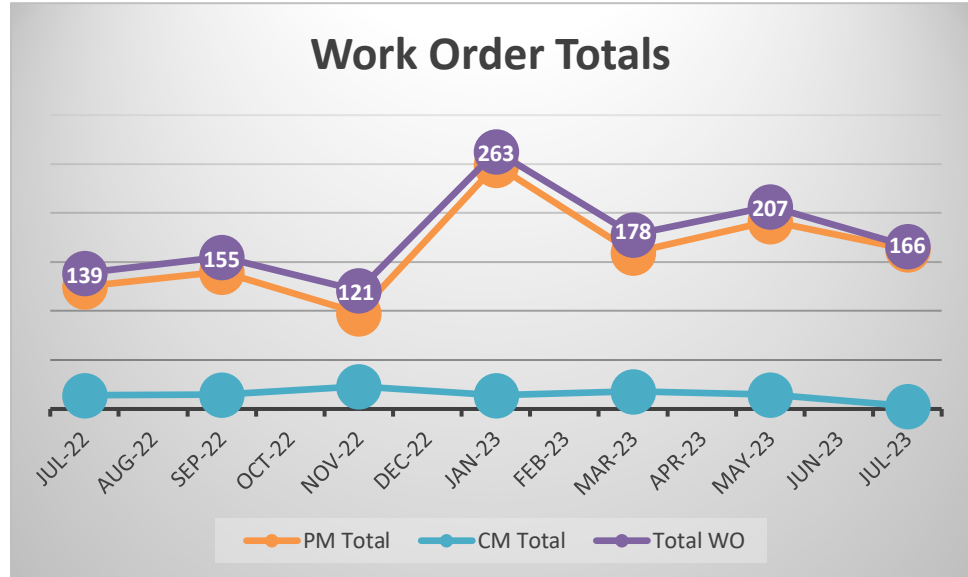
During the last reporting period, a majority of the annual preventative maintenance tasks were completed. Staff members swapped out all of the existing chlorine analyzers and replaced them with new reagent-less analyzers. Finally, staff members repaired several of the chemical pumps after failure.

MAINTENANCE

ESG-operated projects utilize an asset management software, PSD, for tracking the 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 are 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 **163** preventative work orders and completed **3** corrective maintenance work orders.



The graph to the right represents a summary of all works orders completed since July 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

- Raw water flow controller/display was replaced due to lightning strike.
- Raw water intake has been cleaned up, driveway pressure washed.
- The chlorine dioxide generator has been serviced by OEM vender.

**Pictured right, Clay Stuart installs the new flow meter display. Grounding rods have been installed.*



Flocculation / Sedimentation Basins

- Sedimentation Basins 1 and 2 were both drained and cleaned. This allows for reduced manganese levels.
- Strainer Baskets were pulled and cleaned. This allowed for better flow to the plant.
- Accurate alum doses continue to give us good flock and settling capabilities.



**Pictured left, Clay Stuart tightens the bolts covering the screen chamber.*

Membrane Filters

- Repairs have been made on several membranes. This allows for better performance and lower turbidity.
- Several o rings were replaced on leaking header pipes.
- Train 1 has a leaking positioner on the actuator and needs replacing.
- Yearly PM's were completed on all permeate pumps.
- The replacement of train 2 membranes continues to achieve great performance.

**Pictured right, Wesley Ayers (New employee), slowly fills the bearing housing with oil on the permeate pump.*

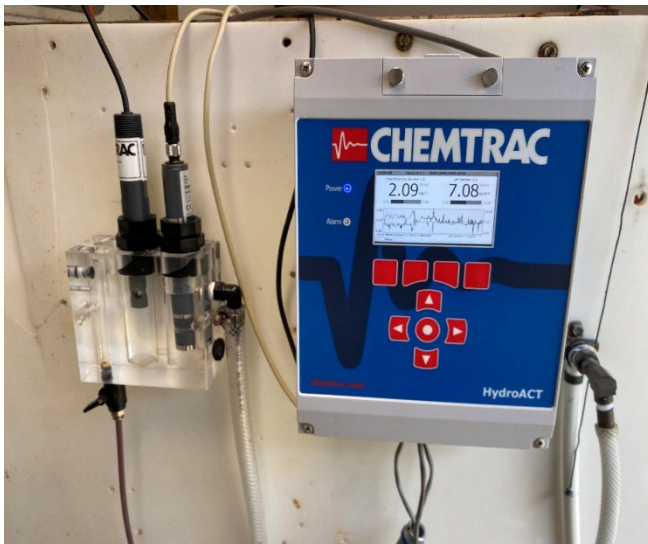


Chemical Feed / CIP System

- The cracked CIP tank is on schedule to be repaired.
- Chlorine set points have been slightly increased to ensure demand is met in the distribution system.
- A leaking bleach line has caused a leaking valve on the CIP skid. On schedule to be repaired.
- Yearly PM's were completed on both CIP pumps.

Clearwell / High Service

- High service and pre-clearwell Chlorine analyzers have been installed.
- Quarterly PM's were completed on our high service pumps.



**Pictured left, the new Chemtrac chlorine and pH analyzer.*

Lagoons

- In the process of drying lagoon # 2.
- Grass has been cut and trimmed around effluent outfall.

Fleet

- Quarterly PM's have been completed.

Projects for the coming months:

- Replacement of CIP discharge valve
- Dewatering sludge lagoon #2
- Equipment repairs- CIP tank, Valve, leaking actuators.
- New employee training and certifications
- Installation of drain valves in sedimentation basins.
- New SCADA upgrade.

File Attachments for Item:

6. Turbidimeter Replacement - Discussion/Action



QUOT 15

QOT-1021

07/06/2023

Expires on 08/05/2023
At 30 days

Hydrocal LLC

5885 Cumming Hwy Ste. 108 - 221

Sugar Hill GA 30518

Email : alonzo@hydrocal.us

Phone : 678-595-9516

Website : www.hydrocal.us

Billing address

ESG-Sinclair Water Authority

126 Cay Drive

Milledgeville GA 31061

Shipping address

ESG-Sinclair Water Authority

126 Cay Drive

Milledgeville GA 31061

Item name & description	Tax	Qty.	Unit price	Amount
A-25.411.700.1 SWAN Turbidity Meter Monitor AMI Turbiwell W/LED Analyzer for the measurement of turbidity. Complete on mounting panel. Power supply: 100-240 VAC,50/60 Hz or 24 VDC Chamber drain: manual 4 YEAR WARRANTY		2	\$4,550.00 /piece	\$9,100.00
PS-006 Shipping Shipping		1	\$350.00 /piece	\$350.00
Subtotal				\$9,450.00
Example of Sales Tax (\$0.00 @ 0%)				\$0.00
Total				\$9,450.00

Payment Information

File Attachments for Item:

7. Plant Production Reports

Jun-23

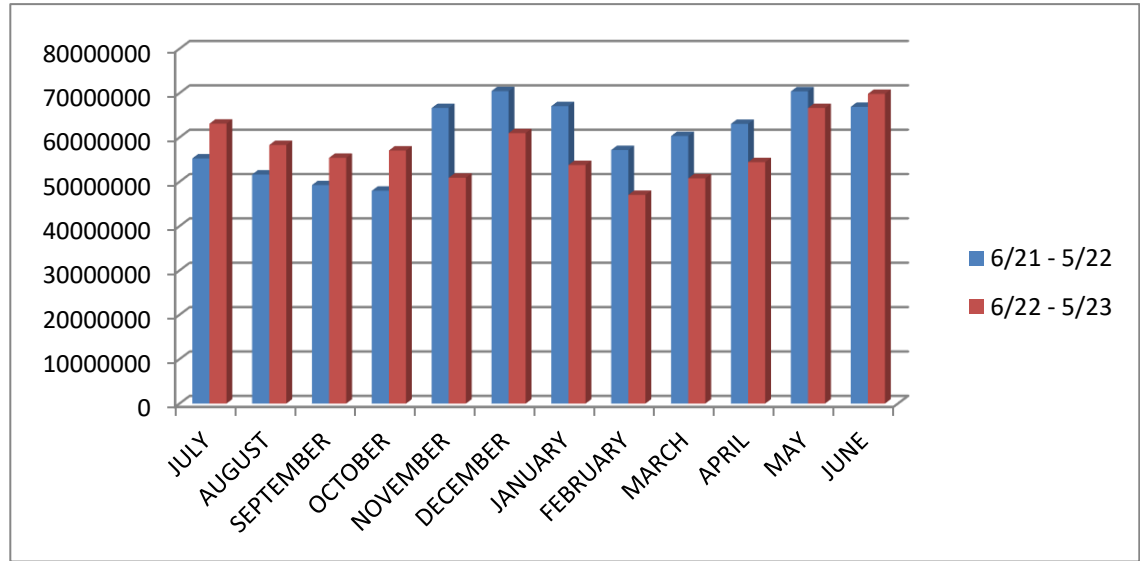
<u>Baldwin Gallons Usage</u>		<u>Baldwin Usage Info</u>	
Baldwin Main Meter	69,816,914	Baldwin Usage	69,816,914
Average of South Putnam Meters	369,075	Baldwin JUNE Projected Usage	67,000,000
		Baldwin Excess Usage %	4%
		Baldwin % of Total Usage	64%
BALDWIN GALLONS USED	69,447,839	Baldwin JULY Projected Usage	65,000,000

<u>Putnam Gallons Usage</u>		<u>Putnam Usage Info</u>	
Putnam Main Meter	39,343,407	Putnam Usage	39,343,407
Average of South Putnam Meters	369,075	Putnam JUNE Projected Usage	42,000,000
		Putnam Excess Usage %	-7%
		Putnam % of Total Usage	36%
PUTNAM GALLONS USED	39,712,482	Putnam JULY Projected Usage	40,000,000

Total of Gallons	109,160,321
Baldwin	64%
Putnam	36%
Total of Gallons	100%

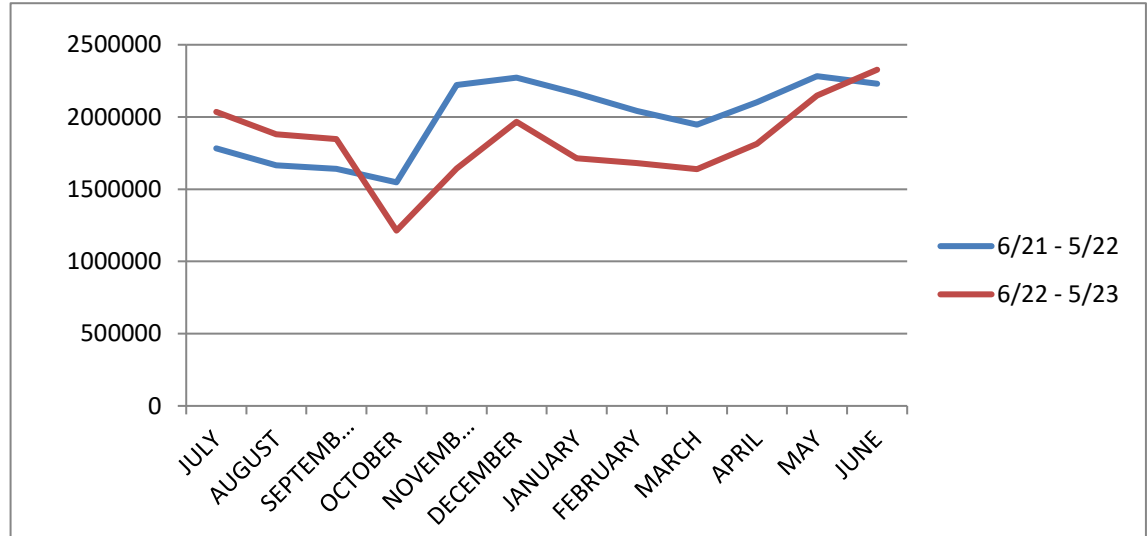
MONTHLY BILLABLE GALLONS FOR BALDWIN COUNTY July 2021 Thru June 2023

	GALLONS 6/21 - 5/22	GALLONS 6/22 - 5/23
JULY	55273933	63097456
AUGUST	51650583	58290703
SEPTEMBER	49247764	55392578
OCTOBER	47979233	57049594
NOVEMBER	66632526	50912574
DECEMBER	70443011	60979204
JANUARY	67062860	53782192
FEBRUARY	57158054	47044504
MARCH	60329379	50778760
APRIL	63055942	54415751
MAY	70389040	66632175
JUNE	66895810	69816914



MONTHLY FLOW RATES FOR BALDWIN COUNTY July 2021 Thru June 2023

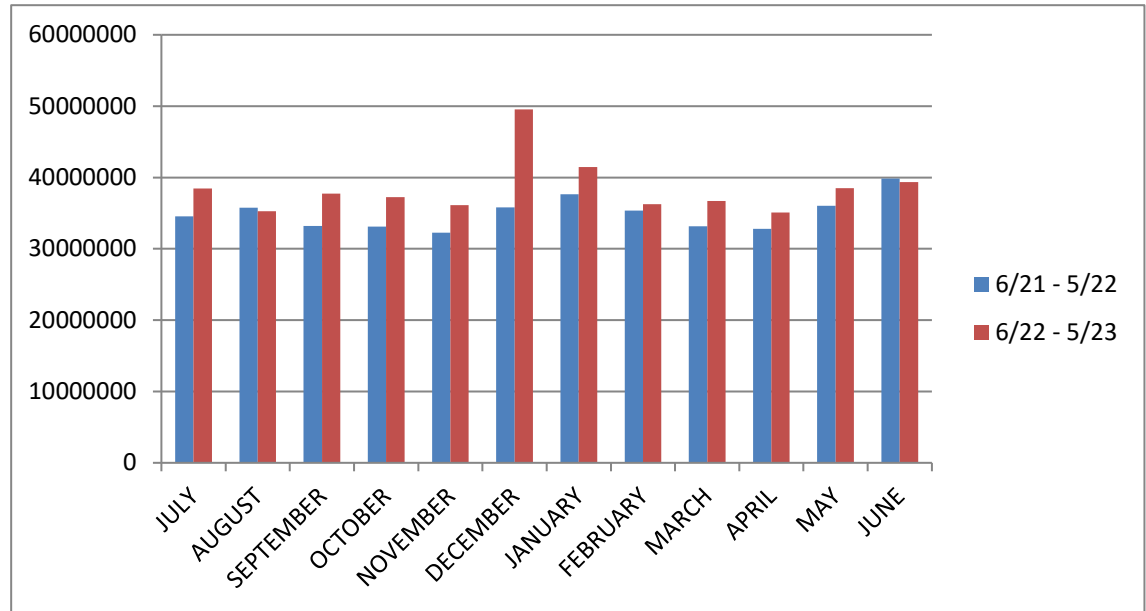
	FLOWRATES* 6/21 - 5/22	FLOWRATES* 6/22 - 5/23
JULY	1783030	2035401
AUGUST	1666147	1880345
SEPTEMBER	1641592	1846419
OCTOBER	1547717	1213299
NOVEMBER	2221084	1642341
DECEMBER	2272355	1967071
JANUARY	2163318	1714557
FEBRUARY	2041359	1680160
MARCH	1946109	1638024
APRIL	2101864	1813358
MAY	2282519	2149425
JUNE	2229860	2327230



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

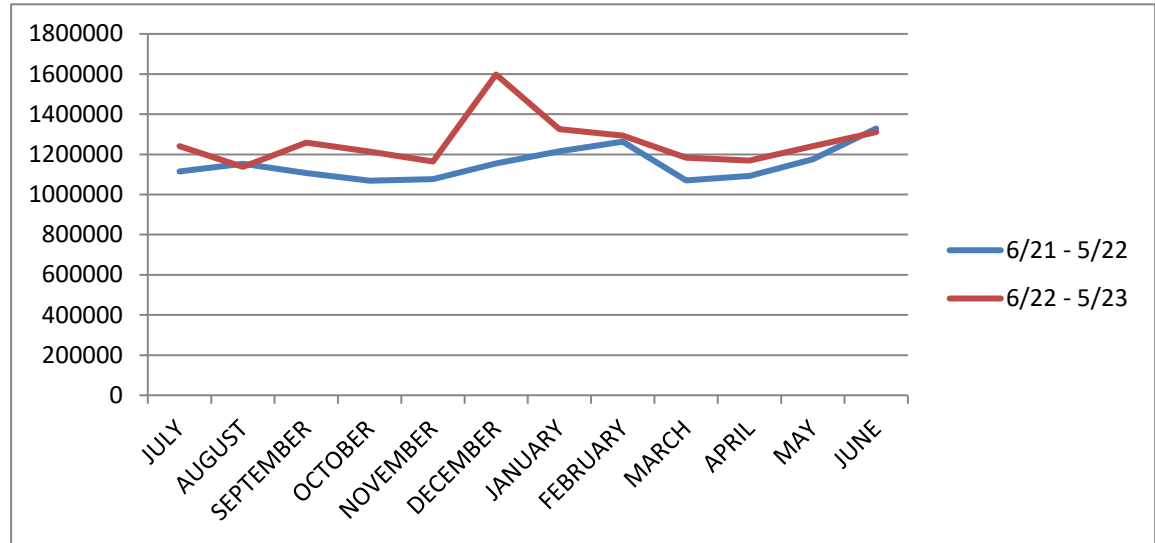
MONTHLY BILLABLE GALLONS FOR PUTNAM COUNTY June 2021 Thru May 2023

	GALLONS 6/21 - 5/22	GALLONS 6/22 - 5/23
JULY	34541175	38456181
AUGUST	35743083	35266343
SEPTEMBER	33207606	37758225
OCTOBER	33132009	37243221
NOVEMBER	32281538	36105668
DECEMBER	35815196	49530804
JANUARY	37662243	41442614
FEBRUARY	35350379	36238290
MARCH	33172141	36711313
APRIL	32789981	35077504
MAY	36017128	38485868
JUNE	39861997	39343407



MONTHLY FLOW RATES FOR PUTNAM COUNTY July 2021 Thru June 2023

	FLOWRATES* 6/21 - 5/22	FLOWRATES* 6/22 - 5/23
JULY	1114231	1240521
AUGUST	1153002	1137623
SEPTEMBER	1106920	1258607
OCTOBER	1068774	1213299
NOVEMBER	1076051	1164698
DECEMBER	1155328	1597767
JANUARY	1214911	1324952
FEBRUARY	1262513	1294224
MARCH	1070069	1184235
APRIL	1092999	1169250
MAY	1175421	1241480
JUNE	1328733	1311447



*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:

8. Financial Reports

Sinclair Water Authority
Profit & Loss
 January through June 2023

	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>
Ordinary Income/Expense						
Income						
34.4200 · Water sales						
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	106,270.77	106,270.77	106,270.77	106,270.77
34.4220 · Water sales - Putnam	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81
Total 34.4200 · Water sales	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58
36.1000 · Interest Earned	269.90	209.55	266.32	215.18	224.53	232.25
Total Income	193,489.48	193,429.13	193,485.90	193,434.76	193,444.11	193,451.83
Gross Profit	193,489.48	193,429.13	193,485.90	193,434.76	193,444.11	193,451.83
Expense						
52 · Services						
52.1000 · Professional & technical						
52.1200 · Professional services						
52.1220 · Accounting Services	500.00	0.00	0.00	0.00	0.00	0.00
52.1230 · Operations Management	57,346.00	57,346.00	57,346.00	57,346.00	54,346.00	57,346.00
Total 52.1200 · Professional services	57,846.00	57,346.00	57,346.00	57,346.00	54,346.00	57,346.00
52.1300 · Technical services						
52.1320 · Computer Services	259.00	259.00	259.00	259.00	259.00	259.00
Total 52.1300 · Technical services	259.00	259.00	259.00	259.00	259.00	259.00
Total 52.1000 · Professional & technical	58,105.00	57,605.00	57,605.00	57,605.00	54,605.00	57,605.00
52.2000 · Property services						
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	3,916.67	3,916.67	3,916.67	3,916.67
52.2210 · Building Maintenance	8,583.33	8,583.33	8,583.33	8,583.33	8,705.33	8,583.33
Total 52.2000 · Property services	12,500.00	12,500.00	12,500.00	12,500.00	12,622.00	12,500.00
52.3000 · Other services						
52.3100 · Insurance Expense	1,420.33	1,420.33	1,420.33	1,420.33	1,420.33	1,420.33
52.3200 · Telephone (communications)	337.86	237.79	338.86	338.02	238.27	339.52
52.3600 · Dues and fees	28.11	28.11	28.11	63.11	28.11	28.11
52.3850 · Contract Labor	525.00	0.00	0.00	0.00	525.00	0.00
Total 52.3000 · Other services	2,311.30	1,686.23	1,787.30	1,821.46	2,211.71	1,787.96
Total 52 · Services	72,916.30	71,791.23	71,892.30	71,926.46	69,438.71	71,892.96
53 · Supplies						
53.1100 · Office Supplies	0.00	0.00	0.00	0.00	103.50	0.00
53.1135 · Chemicals	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33
53.1140 · Laboratory Supplies	0.00	0.00	0.00	0.00	426.39	0.00
53.1200 · Utilities / Energy	20,674.41	14,694.96	12,827.93	10,512.56	12,151.48	12,647.02
53.1270 · Gasoline	0.00	0.00	0.00	0.00	0.00	183.45
Total 53 · Supplies	47,007.74	41,028.29	39,161.26	36,845.89	39,014.70	39,163.80
66700 · Professional Fees	35.00	0.00	0.00	0.00	0.00	0.00
Total Expense	119,959.04	112,819.52	111,053.56	108,772.35	108,453.41	111,056.76
Net Ordinary Income	73,530.44	80,609.61	82,432.34	84,662.41	84,990.70	82,395.07
Other Income/Expense						
Other Expense						
56 · Depreciation & amortization						
56.1000 · Depreciation Expense	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56
Total 56 · Depreciation & amortization	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56
58 · Debt service						
58.2310 · GEFA Loan #1 Interest Expense	154.85	154.85	154.85	154.85	154.85	154.85
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,555.63	1,555.63	1,555.63	1,555.63	1,555.63
Total 58 · Debt service	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48
Total Other Expense	57,948.04	57,948.04	57,948.04	57,948.04	57,948.04	57,948.04
Net Other Income	-57,948.04	-57,948.04	-57,948.04	-57,948.04	-57,948.04	-57,948.04
Net Income	<u>15,582.40</u>	<u>22,661.57</u>	<u>24,484.30</u>	<u>26,714.37</u>	<u>27,042.66</u>	<u>24,447.03</u>

Sinclair Water Authority
Profit & Loss
January through June 2023

1:48 PM
07/10/2023
Accrual Basis
TOTAL

Ordinary Income/Expense	
Income	
34.4200 · Water sales	
34.4210 · Water sales - Baldwin	637,624.62
34.4220 · Water sales - Putnam	521,692.86
Total 34.4200 · Water sales	1,159,317.48
36.1000 · Interest Earned	1,417.73
Total Income	1,160,735.21
Gross Profit	1,160,735.21
Expense	
52 · Services	
52.1000 · Professional & technical	
52.1200 · Professional services	
52.1220 · Accounting Services	500.00
52.1230 · Operations Management	341,076.00
Total 52.1200 · Professional services	341,576.00
52.1300 · Technical services	
52.1320 · Computer Services	1,554.00
Total 52.1300 · Technical services	1,554.00
Total 52.1000 · Professional & technical	343,130.00
52.2000 · Property services	
52.2150 · Alum Sludge Disposal	23,500.02
52.2210 · Building Maintenance	51,621.98
Total 52.2000 · Property services	75,122.00
52.3000 · Other services	
52.3100 · Insurance Expense	8,521.98
52.3200 · Telephone (communications)	1,830.32
52.3600 · Dues and fees	203.66
52.3850 · Contract Labor	1,050.00
Total 52.3000 · Other services	11,605.96
Total 52 · Services	429,857.96
53 · Supplies	
53.1100 · Office Supplies	103.50
53.1135 · Chemicals	157,999.98
53.1140 · Laboratory Supplies	426.39
53.1200 · Utilities / Energy	83,508.36
53.1270 · Gasoline	183.45
Total 53 · Supplies	242,221.68
66700 · Professional Fees	35.00
Total Expense	672,114.64
Net Ordinary Income	488,620.57
Other Income/Expense	
Other Expense	
56 · Depreciation & amortization	
56.1000 · Depreciation Expense	337,425.36
Total 56 · Depreciation & amortization	337,425.36
58 · Debt service	
58.2310 · GEFA Loan #1 Interest Expense	929.10
58.2320 · GEFA Loan #2 Interest Expense	9,333.78
Total 58 · Debt service	10,262.88
Total Other Expense	347,688.24
Net Other Income	-347,688.24
Net Income	140,932.33

Sinclair Water Authority
Profit & Loss Budget vs. Actual
 January through June 2023

	Jan 23	Budget	\$ Over Budget	% of Budget	Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
34.4200 · Water sales								
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	0.00	100.0%	106,270.77	106,270.77	0.00	100.0%
34.4220 · Water sales - Putnam	86,948.81	86,948.81	0.00	100.0%	86,948.81	86,948.81	0.00	100.0%
Total 34.4200 · Water sales	193,219.58	193,219.58	0.00	100.0%	193,219.58	193,219.58	0.00	100.0%
36.1000 · Interest Earned	269.90				209.55			
Total Income	193,489.48	193,219.58	269.90	100.14%	193,429.13	193,219.58	209.55	100.11%
Gross Profit	193,489.48	193,219.58	269.90	100.14%	193,429.13	193,219.58	209.55	100.11%
Expense								
51 · Pers Serv & Benefits								
51.2000 · Employee Benefits								
51.2400 · Retirement Plan Base Contr	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51.2000 · Employee Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51 · Pers Serv & Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
52 · Services								
52.1000 · Professional & technical								
52.1200 · Professional services								
52.1210 · Legal Fees	0.00	83.34	-83.34	0.0%	0.00	83.33	-83.33	0.0%
52.1220 · Accounting Services	500.00	1,875.00	-1,375.00	26.67%	0.00	1,875.00	-1,875.00	0.0%
52.1230 · Operations Management	57,346.00	57,346.00	0.00	100.0%	57,346.00	57,346.00	0.00	100.0%
Total 52.1200 · Professional services	57,846.00	59,304.34	-1,458.34	97.54%	57,346.00	59,304.33	-1,958.33	96.7%
52.1300 · Technical services								
52.1305 · Garbage Disposal	0.00	118.75	-118.75	0.0%	0.00	118.75	-118.75	0.0%
52.1310 · Engineering	0.00	250.00	-250.00	0.0%	0.00	250.00	-250.00	0.0%
52.1320 · Computer Services	259.00	531.50	-272.50	48.73%	259.00	531.50	-272.50	48.73%
Total 52.1300 · Technical services	259.00	900.25	-641.25	28.77%	259.00	900.25	-641.25	28.77%
Total 52.1000 · Professional & technical	58,105.00	60,204.59	-2,099.59	96.51%	57,605.00	60,204.58	-2,599.58	95.68%
52.2000 · Property services								
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	0.00	100.0%	3,916.67	3,916.66	0.01	100.0%
52.2210 · Building Maintenance	8,583.33	8,583.33	0.00	100.0%	8,583.33	8,583.33	0.00	100.0%
52.2230 · Automobile Expense	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%
52.2700 · Membrane Maintenance Services	0.00	1,666.66	-1,666.66	0.0%	0.00	1,666.66	-1,666.66	0.0%
Total 52.2000 · Property services	12,500.00	14,249.99	-1,749.99	87.72%	12,500.00	14,249.98	-1,749.98	87.72%
52.3000 · Other services								
52.3100 · Insurance Expense	1,420.33	2,333.34	-913.01	60.87%	1,420.33	2,333.33	-913.00	60.87%
52.3200 · Telephone (communications)	337.86	333.34	4.52	101.36%	237.79	333.33	-95.54	71.34%
52.3300 · Advertising	0.00	60.00	-60.00	0.0%	0.00	60.00	-60.00	0.0%
52.3600 · Dues and fees	28.11	183.34	-155.23	15.33%	28.11	183.33	-155.22	15.33%
52.3850 · Contract Labor	525.00	262.50	262.50	200.0%	0.00	262.50	-262.50	0.0%
Total 52.3000 · Other services	2,311.30	3,172.52	-861.22	72.85%	1,686.23	3,172.49	-1,486.26	53.15%
Total 52 · Services	72,916.30	77,627.10	-4,710.80	93.93%	71,791.23	77,627.05	-5,835.82	92.48%
53 · Supplies								
53.1100 · Office Supplies	0.00				0.00			
53.1135 · Chemicals	26,333.33	26,333.34	-0.01	100.0%	26,333.33	26,333.33	0.00	100.0%
53.1140 · Laboratory Supplies	0.00				0.00			
53.1200 · Utilities / Energy	20,674.41	14,583.33	6,091.08	141.77%	14,694.96	14,583.33	111.63	100.77%
53.1270 · Gasoline	0.00				0.00			
Total 53 · Supplies	47,007.74	40,916.67	6,091.07	114.89%	41,028.29	40,916.66	111.63	100.27%
66700 · Professional Fees	35.00				0.00			
67100 · Rent Expense	0.00	490.33	-490.33	0.0%	0.00	490.33	-490.33	0.0%
Total Expense	119,959.04	119,575.77	383.27	100.32%	112,819.52	119,575.71	-6,756.19	94.35%
Net Ordinary Income	73,530.44	73,643.81	-113.37	99.85%	80,609.61	73,643.87	6,965.74	109.46%
Other Income/Expense								
Other Expense								
56 · Depreciation & amortization								
56.1000 · Depreciation Expense	56,237.56				56,237.56			
56.1500 · Membrane Replacement Contract	0.00	10,125.00	-10,125.00	0.0%	0.00	10,125.00	-10,125.00	0.0%
Total 56 · Depreciation & amortization	56,237.56	10,125.00	46,112.56	555.43%	56,237.56	10,125.00	46,112.56	555.43%
58 · Debt service								
58.1330 · GEFA Loan #1 Principal	0.00	541.66	-541.66	0.0%	0.00	541.66	-541.66	0.0%
58.1340 · GEFA Loan #2 Principal	0.00	3,862.50	-3,862.50	0.0%	0.00	3,862.50	-3,862.50	0.0%
58.1350 · Series 2019 Principal	0.00	18,750.00	-18,750.00	0.0%	0.00	18,750.00	-18,750.00	0.0%
58.2310 · GEFA Loan #1 Interest Expense	154.85	150.83	4.02	102.67%	154.85	150.83	4.02	102.67%
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,533.33	22.30	101.45%	1,555.63	1,533.33	22.30	101.45%
58.2350 · Series 2019 Interest	0.00	38,575.00	-38,575.00	0.0%	0.00	38,575.00	-38,575.00	0.0%
58.3000 · Fiscal Agent Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 58 · Debt service	1,710.48	63,413.32	-61,702.84	2.7%	1,710.48	63,413.32	-61,702.84	2.7%
Total Other Expense	57,948.04	73,538.32	-15,590.28	78.8%	57,948.04	73,538.32	-15,590.28	78.8%
Net Other Income	-57,948.04	-73,538.32	15,590.28	78.8%	-57,948.04	-73,538.32	15,590.28	78.8%
Net Income	15,582.40	105.49	15,476.91	14,771.45%	22,661.57	105.55	22,556.02	21,469.99%

Sinclair Water Authority
Profit & Loss Budget vs. Actual
 January through June 2023

	Mar 23	Budget	\$ Over Budget	% of Budget	Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
34.4200 · Water sales								
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	0.00	100.0%	106,270.77	106,270.77	0.00	100.0%
34.4220 · Water sales - Putnam	86,948.81	86,948.81	0.00	100.0%	86,948.81	86,948.81	0.00	100.0%
Total 34.4200 · Water sales	193,219.58	193,219.58	0.00	100.0%	193,219.58	193,219.58	0.00	100.0%
36.1000 · Interest Earned	266.32				215.18			
Total Income	193,485.90	193,219.58	266.32	100.14%	193,434.76	193,219.58	215.18	100.11%
Gross Profit	193,485.90	193,219.58	266.32	100.14%	193,434.76	193,219.58	215.18	100.11%
Expense								
51 · Pers Serv & Benefits								
51.2000 · Employee Benefits								
51.2400 · Retirement Plan Base Contr	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51.2000 · Employee Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51 · Pers Serv & Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
52 · Services								
52.1000 · Professional & technical								
52.1200 · Professional services								
52.1210 · Legal Fees	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%
52.1220 · Accounting Services	0.00	1,875.00	-1,875.00	0.0%	0.00	1,875.00	-1,875.00	0.0%
52.1230 · Operations Management	57,346.00	57,346.00	0.00	100.0%	57,346.00	57,346.00	0.00	100.0%
Total 52.1200 · Professional services	57,346.00	59,304.33	-1,958.33	96.7%	57,346.00	59,304.34	-1,958.34	96.7%
52.1300 · Technical services								
52.1305 · Garbage Disposal	0.00	118.75	-118.75	0.0%	0.00	118.75	-118.75	0.0%
52.1310 · Engineering	0.00	250.00	-250.00	0.0%	0.00	250.00	-250.00	0.0%
52.1320 · Computer Services	259.00	531.50	-272.50	48.73%	259.00	531.50	-272.50	48.73%
Total 52.1300 · Technical services	259.00	900.25	-641.25	28.77%	259.00	900.25	-641.25	28.77%
Total 52.1000 · Professional & technical	57,605.00	60,204.58	-2,599.58	95.68%	57,605.00	60,204.59	-2,599.59	95.68%
52.2000 · Property services								
52.2150 · Alum Sludge Disposal	3,916.67	3,916.66	0.01	100.0%	3,916.67	3,916.67	0.00	100.0%
52.2210 · Building Maintenance	8,583.33	8,583.37	-0.04	100.0%	8,583.33	8,583.33	0.00	100.0%
52.2230 · Automobile Expense	0.00	83.33	-83.33	0.0%	0.00	83.37	-83.37	0.0%
52.2700 · Membrane Maintenance Services	0.00	1,666.66	-1,666.66	0.0%	0.00	1,666.70	-1,666.70	0.0%
Total 52.2000 · Property services	12,500.00	14,250.02	-1,750.02	87.72%	12,500.00	14,250.07	-1,750.07	87.72%
52.3000 · Other services								
52.3100 · Insurance Expense	1,420.33	2,333.33	-913.00	60.87%	1,420.33	2,333.34	-913.01	60.87%
52.3200 · Telephone (communications)	338.86	333.33	5.53	101.66%	338.02	333.34	4.68	101.4%
52.3300 · Advertising	0.00	60.00	-60.00	0.0%	0.00	60.00	-60.00	0.0%
52.3600 · Dues and fees	28.11	183.33	-155.22	15.33%	63.11	183.34	-120.23	34.42%
52.3850 · Contract Labor	0.00	262.50	-262.50	0.0%	0.00	262.50	-262.50	0.0%
Total 52.3000 · Other services	1,787.30	3,172.49	-1,385.19	56.34%	1,821.46	3,172.52	-1,351.06	57.41%
Total 52 · Services	71,892.30	77,627.09	-5,734.79	92.61%	71,926.46	77,627.18	-5,700.72	92.66%
53 · Supplies								
53.1100 · Office Supplies	0.00				0.00			
53.1135 · Chemicals	26,333.33	26,333.33	0.00	100.0%	26,333.33	26,333.34	-0.01	100.0%
53.1140 · Laboratory Supplies	0.00				0.00			
53.1200 · Utilities / Energy	12,827.93	14,583.33	-1,755.40	87.96%	10,512.56	14,583.33	-4,070.77	72.09%
53.1270 · Gasoline	0.00				0.00			
Total 53 · Supplies	39,161.26	40,916.66	-1,755.40	95.71%	36,845.89	40,916.67	-4,070.78	90.05%
66700 · Professional Fees	0.00				0.00			
67100 · Rent Expense	0.00	490.33	-490.33	0.0%	0.00	490.33	-490.33	0.0%
Total Expense	111,053.56	119,575.75	-8,522.19	92.87%	108,772.35	119,575.85	-10,803.50	90.97%
Net Ordinary Income	82,432.34	73,643.83	8,788.51	111.93%	84,662.41	73,643.73	11,018.68	114.96%
Other Income/Expense								
Other Expense								
56 · Depreciation & amortization								
56.1000 · Depreciation Expense	56,237.56				56,237.56			
56.1500 · Membrane Replacement Contract	0.00	10,125.00	-10,125.00	0.0%	0.00	10,125.00	-10,125.00	0.0%
Total 56 · Depreciation & amortization	56,237.56	10,125.00	46,112.56	555.43%	56,237.56	10,125.00	46,112.56	555.43%
58 · Debt service								
58.1330 · GEFA Loan #1 Principal	0.00	541.66	-541.66	0.0%	0.00	541.66	-541.66	0.0%
58.1340 · GEFA Loan #2 Principal	0.00	3,862.50	-3,862.50	0.0%	0.00	3,862.50	-3,862.50	0.0%
58.1350 · Series 2019 Principal	0.00	18,750.00	-18,750.00	0.0%	0.00	18,750.00	-18,750.00	0.0%
58.2310 · GEFA Loan #1 Interest Expense	154.85	150.83	4.02	102.67%	154.85	150.83	4.02	102.67%
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,533.33	22.30	101.45%	1,555.63	1,533.33	22.30	101.45%
58.2350 · Series 2019 Interest	0.00	38,575.00	-38,575.00	0.0%	0.00	38,575.00	-38,575.00	0.0%
58.3000 · Fiscal Agent Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 58 · Debt service	1,710.48	63,413.32	-61,702.84	2.7%	1,710.48	63,413.32	-61,702.84	2.7%
Total Other Expense	57,948.04	73,538.32	-15,590.28	78.8%	57,948.04	73,538.32	-15,590.28	78.8%
Net Other Income	-57,948.04	-73,538.32	15,590.28	78.8%	-57,948.04	-73,538.32	15,590.28	78.8%
Net Income	24,484.30	105.51	24,378.79	23,205.67%	26,714.37	105.41	26,608.96	25,343.3%

Sinclair Water Authority
Profit & Loss Budget vs. Actual
 January through June 2023

	May 23	Budget	\$ Over Budget	% of Budget	Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
34.4200 · Water sales								
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	0.00	100.0%	106,270.77	106,270.77	0.00	100.0%
34.4220 · Water sales - Putnam	86,948.81	86,948.81	0.00	100.0%	86,948.81	86,948.81	0.00	100.0%
Total 34.4200 · Water sales	193,219.58	193,219.58	0.00	100.0%	193,219.58	193,219.58	0.00	100.0%
36.1000 · Interest Earned	224.53				232.25			
Total Income	193,444.11	193,219.58	224.53	100.12%	193,451.83	193,219.58	232.25	100.12%
Gross Profit	193,444.11	193,219.58	224.53	100.12%	193,451.83	193,219.58	232.25	100.12%
Expense								
51 · Pers Serv & Benefits								
51.2000 · Employee Benefits								
51.2400 · Retirement Plan Base Contr	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51.2000 · Employee Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
Total 51 · Pers Serv & Benefits	0.00	541.67	-541.67	0.0%	0.00	541.67	-541.67	0.0%
52 · Services								
52.1000 · Professional & technical								
52.1200 · Professional services								
52.1210 · Legal Fees	0.00	83.34	-83.34	0.0%	0.00	83.33	-83.33	0.0%
52.1220 · Accounting Services	0.00	1,875.00	-1,875.00	0.0%	0.00	1,875.00	-1,875.00	0.0%
52.1230 · Operations Management	54,346.00	57,346.00	-3,000.00	94.77%	57,346.00	57,346.00	0.00	100.0%
Total 52.1200 · Professional services	54,346.00	59,304.34	-4,958.34	91.64%	57,346.00	59,304.33	-1,958.33	96.7%
52.1300 · Technical services								
52.1305 · Garbage Disposal	0.00	118.75	-118.75	0.0%	0.00	118.75	-118.75	0.0%
52.1310 · Engineering	0.00	250.00	-250.00	0.0%	0.00	250.00	-250.00	0.0%
52.1320 · Computer Services	259.00	531.50	-272.50	48.73%	259.00	531.50	-272.50	48.73%
Total 52.1300 · Technical services	259.00	900.25	-641.25	28.77%	259.00	900.25	-641.25	28.77%
Total 52.1000 · Professional & technical	54,605.00	60,204.59	-5,599.59	90.7%	57,605.00	60,204.58	-2,599.58	95.68%
52.2000 · Property services								
52.2150 · Alum Sludge Disposal	3,916.67	3,916.66	0.01	100.0%	3,916.67	3,916.67	0.00	100.0%
52.2210 · Building Maintenance	8,705.33	8,583.33	122.00	101.42%	8,583.33	8,583.33	0.00	100.0%
52.2230 · Automobile Expense	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%
52.2700 · Membrane Maintenance Services	0.00	1,666.66	-1,666.66	0.0%	0.00	1,666.66	-1,666.66	0.0%
Total 52.2000 · Property services	12,622.00	14,249.98	-1,627.98	88.58%	12,500.00	14,249.99	-1,749.99	87.72%
52.3000 · Other services								
52.3100 · Insurance Expense	1,420.33	2,333.33	-913.00	60.87%	1,420.33	2,333.33	-913.00	60.87%
52.3200 · Telephone (communications)	238.27	333.33	-95.06	71.48%	339.52	333.33	6.19	101.86%
52.3300 · Advertising	0.00	60.00	-60.00	0.0%	0.00	60.00	-60.00	0.0%
52.3600 · Dues and fees	28.11	183.33	-155.22	15.33%	28.11	183.33	-155.22	15.33%
52.3850 · Contract Labor	525.00	262.50	262.50	200.0%	0.00	262.50	-262.50	0.0%
Total 52.3000 · Other services	2,211.71	3,172.49	-960.78	69.72%	1,787.96	3,172.49	-1,384.53	56.36%
Total 52 · Services	69,438.71	77,627.06	-8,188.35	89.45%	71,892.96	77,627.06	-5,734.10	92.61%
53 · Supplies								
53.1100 · Office Supplies	103.50				0.00			
53.1135 · Chemicals	26,333.33	26,333.33	0.00	100.0%	26,333.33	26,333.33	0.00	100.0%
53.1140 · Laboratory Supplies	426.39				0.00			
53.1200 · Utilities / Energy	12,151.48	14,583.33	-2,431.85	83.32%	12,647.02	14,583.37	-1,936.35	86.72%
53.1270 · Gasoline	0.00				183.45			
Total 53 · Supplies	39,014.70	40,916.66	-1,901.96	95.35%	39,163.80	40,916.70	-1,752.90	95.72%
66700 · Professional Fees	0.00				0.00			
67100 · Rent Expense	0.00	490.33	-490.33	0.0%	0.00	490.33	-490.33	0.0%
Total Expense	108,453.41	119,575.72	-11,122.31	90.7%	111,056.76	119,575.76	-8,519.00	92.88%
Net Ordinary Income	84,990.70	73,643.86	11,346.84	115.41%	82,395.07	73,643.82	8,751.25	111.88%
Other Income/Expense								
Other Expense								
56 · Depreciation & amortization								
56.1000 · Depreciation Expense	56,237.56				56,237.56			
56.1500 · Membrane Replacement Contract	0.00	10,125.00	-10,125.00	0.0%	0.00	10,125.00	-10,125.00	0.0%
Total 56 · Depreciation & amortization	56,237.56	10,125.00	46,112.56	555.43%	56,237.56	10,125.00	46,112.56	555.43%
58 · Debt service								
58.1330 · GEFA Loan #1 Principal	0.00	541.70	-541.70	0.0%	0.00	541.66	-541.66	0.0%
58.1340 · GEFA Loan #2 Principal	0.00	3,862.50	-3,862.50	0.0%	0.00	3,862.50	-3,862.50	0.0%
58.1350 · Series 2019 Principal	0.00	18,750.00	-18,750.00	0.0%	0.00	18,750.00	-18,750.00	0.0%
58.2310 · GEFA Loan #1 Interest Expense	154.85	150.83	4.02	102.67%	154.85	150.87	3.98	102.64%
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,533.33	22.30	101.45%	1,555.63	1,533.37	22.26	101.45%
58.2350 · Series 2019 Interest	0.00	38,575.00	-38,575.00	0.0%	0.00	38,575.00	-38,575.00	0.0%
58.3000 · Fiscal Agent Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 58 · Debt service	1,710.48	63,413.36	-61,702.88	2.7%	1,710.48	63,413.40	-61,702.92	2.7%
Total Other Expense	57,948.04	73,538.36	-15,590.32	78.8%	57,948.04	73,538.40	-15,590.36	78.8%
Net Other Income	-57,948.04	-73,538.36	15,590.32	78.8%	-57,948.04	-73,538.40	15,590.36	78.8%
Net Income	27,042.66	105.50	26,937.16	25,632.85%	24,447.03	105.42	24,341.61	23,190.13%

Sinclair Water Authority
Profit & Loss Budget vs. Actual
 January through June 2023

1:50 PM
 07/10/2023
 Accrual Basis

	TOTAL			
	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
34.4200 · Water sales				
34.4210 · Water sales - Baldwin	637,624.62	637,624.62	0.00	100.0%
34.4220 · Water sales - Putnam	521,692.86	521,692.86	0.00	100.0%
Total 34.4200 · Water sales	1,159,317.48	1,159,317.48	0.00	100.0%
36.1000 · Interest Earned	1,417.73			
Total Income	1,160,735.21	1,159,317.48	1,417.73	100.12%
Gross Profit	1,160,735.21	1,159,317.48	1,417.73	100.12%
Expense				
51 · Pers Serv & Benefits				
51.2000 · Employee Benefits				
51.2400 · Retirement Plan Base Contr	0.00	3,250.02	-3,250.02	0.0%
Total 51.2000 · Employee Benefits	0.00	3,250.02	-3,250.02	0.0%
Total 51 · Pers Serv & Benefits	0.00	3,250.02	-3,250.02	0.0%
52 · Services				
52.1000 · Professional & technical				
52.1200 · Professional services				
52.1210 · Legal Fees	0.00	500.01	-500.01	0.0%
52.1220 · Accounting Services	500.00	11,250.00	-10,750.00	4.44%
52.1230 · Operations Management	341,076.00	344,076.00	-3,000.00	99.13%
Total 52.1200 · Professional services	341,576.00	355,826.01	-14,250.01	96.0%
52.1300 · Technical services				
52.1305 · Garbage Disposal	0.00	712.50	-712.50	0.0%
52.1310 · Engineering	0.00	1,500.00	-1,500.00	0.0%
52.1320 · Computer Services	1,554.00	3,189.00	-1,635.00	48.73%
Total 52.1300 · Technical services	1,554.00	5,401.50	-3,847.50	28.77%
Total 52.1000 · Professional & technical	343,130.00	361,227.51	-18,097.51	94.99%
52.2000 · Property services				
52.2150 · Alum Sludge Disposal	23,500.02	23,499.99	0.03	100.0%
52.2210 · Building Maintenance	51,621.98	51,500.02	121.96	100.24%
52.2230 · Automobile Expense	0.00	500.02	-500.02	0.0%
52.2700 · Membrane Maintenance Services	0.00	10,000.00	-10,000.00	0.0%
Total 52.2000 · Property services	75,122.00	85,500.03	-10,378.03	87.86%
52.3000 · Other services				
52.3100 · Insurance Expense	8,521.98	14,000.00	-5,478.02	60.87%
52.3200 · Telephone (communications)	1,830.32	2,000.00	-169.68	91.52%
52.3300 · Advertising	0.00	360.00	-360.00	0.0%
52.3600 · Dues and fees	203.66	1,100.00	-896.34	18.52%
52.3850 · Contract Labor	1,050.00	1,575.00	-525.00	66.67%
Total 52.3000 · Other services	11,605.96	19,035.00	-7,429.04	60.97%
Total 52 · Services	429,857.96	465,762.54	-35,904.58	92.29%
53 · Supplies				
53.1100 · Office Supplies	103.50			
53.1135 · Chemicals	157,999.98	158,000.00	-0.02	100.0%
53.1140 · Laboratory Supplies	426.39			
53.1200 · Utilities / Energy	83,508.36	87,500.02	-3,991.66	95.44%
53.1270 · Gasoline	183.45			
Total 53 · Supplies	242,221.68	245,500.02	-3,278.34	98.67%
66700 · Professional Fees	35.00			
67100 · Rent Expense	0.00	2,941.98	-2,941.98	0.0%
Total Expense	672,114.64	717,454.56	-45,339.92	93.68%
Net Ordinary Income	488,620.57	441,862.92	46,757.65	110.58%
Other Income/Expense				
Other Expense				
56 · Depreciation & amortization				
56.1000 · Depreciation Expense	337,425.36			
56.1500 · Membrane Replacement Contract	0.00	60,750.00	-60,750.00	0.0%
Total 56 · Depreciation & amortization	337,425.36	60,750.00	276,675.36	555.43%
58 · Debt service				
58.1330 · GEFA Loan #1 Principal	0.00	3,250.00	-3,250.00	0.0%
58.1340 · GEFA Loan #2 Principal	0.00	23,175.00	-23,175.00	0.0%
58.1350 · Series 2019 Principal	0.00	112,500.00	-112,500.00	0.0%
58.2310 · GEFA Loan #1 Interest Expense	929.10	905.02	24.08	102.66%
58.2320 · GEFA Loan #2 Interest Expense	9,333.78	9,200.02	133.76	101.45%
58.2350 · Series 2019 Interest	0.00	231,450.00	-231,450.00	0.0%
58.3000 · Fiscal Agent Fees	0.00	0.00	0.00	0.0%
Total 58 · Debt service	10,262.88	380,480.04	-370,217.16	2.7%
Total Other Expense	347,688.24	441,230.04	-93,541.80	78.8%
Net Other Income	-347,688.24	-441,230.04	93,541.80	78.8%
Net Income	140,932.33	632.88	140,299.45	22,268.41%

Sinclair Water Authority
Profit & Loss Prev Year Comparison
 January through June 2023

1:52 PM
 07/10/2023
 Accrual Basis

	Jan - Jun 23	Jan - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
34.4200 · Water sales				
34.4210 · Water sales - Baldwin	637,624.62	601,532.64	36,091.98	6.0%
34.4220 · Water sales - Putnam	521,692.86	492,163.08	29,529.78	6.0%
Total 34.4200 · Water sales	1,159,317.48	1,093,695.72	65,621.76	6.0%
36.1000 · Interest Earned	1,417.73	4,300.32	-2,882.59	-67.03%
38.9000 · Other Income	0.00	502,257.88	-502,257.88	-100.0%
Total Income	1,160,735.21	1,600,253.92	-439,518.71	-27.47%
Gross Profit	1,160,735.21	1,600,253.92	-439,518.71	-27.47%
Expense				
51 · Pers Serv & Benefits				
51.2000 · Employee Benefits				
51.2100 · Group Health Insurance	0.00	0.00	0.00	0.0%
51.2120 · BCBS-Dental	0.00	392.25	-392.25	-100.0%
51.2130 · BCBS-Vision	0.00	29.82	-29.82	-100.0%
51.2460 · Pension Plan	0.00	6,408.00	-6,408.00	-100.0%
51.2700 · Workers' Compensation	0.00	-344.00	344.00	100.0%
51.2900 · Group Life Insurance	0.00	205.39	-205.39	-100.0%
Total 51.2000 · Employee Benefits	0.00	6,691.46	-6,691.46	-100.0%
Total 51 · Pers Serv & Benefits	0.00	6,691.46	-6,691.46	-100.0%
52 · Services				
52.1000 · Professional & technical				
52.1200 · Professional services				
52.1210 · Legal Fees	0.00	381.50	-381.50	-100.0%
52.1220 · Accounting Services	500.00	2,400.00	-1,900.00	-79.17%
52.1230 · Operations Management	341,076.00	608,694.94	-267,618.94	-43.97%
Total 52.1200 · Professional services	341,576.00	611,476.44	-269,900.44	-44.14%
52.1300 · Technical services				
52.1320 · Computer Services	1,554.00	1,355.91	198.09	14.61%
52.1330 · Laboratory Testing	0.00	0.00	0.00	0.0%
52.1340 · Payroll Processing	0.00	0.00	0.00	0.0%
Total 52.1300 · Technical services	1,554.00	1,355.91	198.09	14.61%
Total 52.1000 · Professional & technical	343,130.00	612,832.35	-269,702.35	-44.01%
52.2000 · Property services				
52.2150 · Alum Sludge Disposal	23,500.02	0.00	23,500.02	100.0%
52.2210 · Building Maintenance	51,621.98	0.00	51,621.98	100.0%
52.2700 · Membrane Maintenance Services	0.00	19,278.00	-19,278.00	-100.0%
Total 52.2000 · Property services	75,122.00	19,278.00	55,844.00	289.68%
52.3000 · Other services				
52.3100 · Insurance Expense	8,521.98	0.00	8,521.98	100.0%
52.3200 · Telephone (communications)	1,830.32	2,089.66	-259.34	-12.41%
52.3600 · Dues and fees	203.66	0.00	203.66	100.0%
52.3850 · Contract Labor	1,050.00	1,575.00	-525.00	-33.33%
Total 52.3000 · Other services	11,605.96	3,664.66	7,941.30	216.7%
Total 52 · Services	429,857.96	635,775.01	-205,917.05	-32.39%
53 · Supplies				
53.1100 · Office Supplies	103.50	0.00	103.50	100.0%
53.1135 · Chemicals	157,999.98	0.00	157,999.98	100.0%
53.1140 · Laboratory Supplies	426.39	0.00	426.39	100.0%
53.1200 · Utilities / Energy	83,508.36	92,051.23	-8,542.87	-9.28%
53.1270 · Gasoline	183.45	0.00	183.45	100.0%
Total 53 · Supplies	242,221.68	92,051.23	150,170.45	163.14%
66700 · Professional Fees	35.00	0.00	35.00	100.0%
Total Expense	672,114.64	734,517.70	-62,403.06	-8.5%
Net Ordinary Income	488,620.57	865,736.22	-377,115.65	-43.56%
Other Income/Expense				
Other Expense				
56 · Depreciation & amortization				
56.1000 · Depreciation Expense	337,425.36	337,425.36	0.00	0.0%
Total 56 · Depreciation & amortization	337,425.36	337,425.36	0.00	0.0%
58 · Debt service				
58.1350 · Series 2019 Principal	0.00	225,000.00	-225,000.00	-100.0%
58.2310 · GEFA Loan #1 Interest Expense	929.10	960.29	-31.19	-3.25%
58.2320 · GEFA Loan #2 Interest Expense	9,333.78	9,575.86	-242.08	-2.53%
58.2350 · Series 2019 Interest	0.00	231,450.00	-231,450.00	-100.0%
Total 58 · Debt service	10,262.88	466,986.15	-456,723.27	-97.8%
Total Other Expense	347,688.24	804,411.51	-456,723.27	-56.78%
Net Other Income	-347,688.24	-804,411.51	456,723.27	56.78%
Net Income	140,932.33	61,324.71	79,607.62	129.81%

Sinclair Water Authority
Balance Sheet
As of June 30, 2023

1:53 PM
07/10/2023
Accrual Basis
Jun 30, 23

ASSETS

Current Assets

Checking/Savings

58.2000 · Cash

11.1111 · Exchange Bank Operating 238,275.88

11.1120 · Exchange - Reserve 646,782.33

11.1200 · Cash With Fiscal Agent 856,874.14

Total 58.2000 · Cash 1,741,932.35

Total Checking/Savings 1,741,932.35

Accounts Receivable

11.1900 · Accounts Receivable 86,870.99

Total Accounts Receivable 86,870.99

Other Current Assets

11.2100 · Accrued Receivables 193,219.58

11.3800 · Prepaid Assets 122,279.04

Total Other Current Assets 315,498.62

Total Current Assets 2,144,301.96

Fixed Assets

11.7100 · Land & Row 76,763.35

11.7400 · Water Treatment Plant 18,252,679.61

11.7410 · Accum Depr-Buildings -8,423,308.59

11.7500 · Machinery and Equipment 147,418.23

11.7510 · Accum Depr-Machinery & Equip -110,327.69

11.7620 · CIP - Membrane Replacement 140,747.00

11.7635 · CIP-Chemical Storage Room 6,711.62

Total Fixed Assets 10,090,683.53

Other Assets

11.9000 · Deferred Outflows of Resources

11.9300 · Defrred Outflw of Resrc-Pension 10,838.00

Total 11.9000 · Deferred Outflows of Resources 10,838.00

11.9400 · Def Outfl of Res-Unam Bd Iss Cs 107,067.36

11.9500 · Def Outflows - Membrane Replace 182,203.13

Total Other Assets 300,108.49

TOTAL ASSETS 12,535,093.98

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

12.1110 · Accounts Payable 157,408.95

Total Accounts Payable 157,408.95

Credit Cards

12.1122 · VISA -0.97

	<u>Jun 30, 23</u>
Total Credit Cards	-0.97
Other Current Liabilities	
12.2400 · Acrued Interest Payable	117,501.60
Total Other Current Liabilities	<u>117,501.60</u>
Total Current Liabilities	274,909.58
Long Term Liabilities	
12.5265 · Net Pension Liability	43,666.00
12.5300 · Notes Payable non-current	
12.5320 · GEFA Loan Payable 2013	81,866.72
12.5330 · GEFA Loan Payable 2014	769,714.06
Total 12.5300 · Notes Payable non-current	<u>851,580.78</u>
12.5660 · Series 2019 Bonds Payable	10,805,000.00
12.9000 · Deferred Inflows of Resources	
12.9300 · Deferd Inflows of Resrs-Pension	17,586.00
Total 12.9000 · Deferred Inflows of Resources	<u>17,586.00</u>
12.9310 · Def Inflows of Res-S19 Bd Prem	1,591,348.23
Total Long Term Liabilities	<u>13,309,181.01</u>
Total Liabilities	13,584,090.59
Equity	
13.2400 · Contributed Capital-USDA	1,907,000.00
13.3700 · Retained Earnings	-2,944,140.11
13.3790 · Prior Period Adjustment	13,956.25
13.3791 · PPA-Change in Accounting Method	-46,757.57
13.3792 · PPA-Change in Acctg Principle	-114,216.00
13.3793 · PPA - Correction to Deferred Re	-5,771.51
Net Income	140,932.33
Total Equity	<u>-1,048,996.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,535,093.98</u></u>