

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

Agenda

Monday, January 8, 2024 ◊ 5:00 PM

Sinclair Water Plant

Opening

1. Call to Order
2. Public Participation

Minutes

- [3.](#) Approval of Minutes - November 13, 2023 Regular Meeting

Agenda

4. Approval of Agenda

Reports I

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

New Business

6. GEMA Generator Grant - Discussion/Approval
7. 2022 Audit Status Update
8. ESG Operations an Inframark Company Amendment #2 - Discussion/Approval

Old Business

None

Reports II

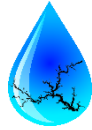
9. Plant Production Reports
- [10.](#) Financial Reports
11. Board Member Reports

Closing

12. Next Meeting - March 11, 2024
13. Adjournment

File Attachments for Item:

3. Approval of Minutes - November 13, 2023 Regular Meeting



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

Minutes
Monday, November 13, 2023 ◊ 5:00 PM
Sinclair Water Plant

The Sinclair Water Authority met on Monday, November 13, 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

- Project Manager Brice Doolittle
- Plant Manager Clay Stuart
- Lead Operator Anthony Shinn
- Clerk Lynn Butterworth

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 11, 2023 Regular Meeting

Member Hall pointed out a needed correction: Member Walker was noted as present, but he was absent.

Motion to approve the September 11, 2023 Regular Meeting Minutes with the above noted correction.

Motion made by Member Hall, Seconded by Member Wooten.

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

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November 13, 2023		

Reports I

4. Operations Report presented by ESG, Inc.

Project Manager Brice Doolittle gave the operations report:

- Annual Rebate Accounts
 - Chemicals will be over budget
 - Sludge will be under budget
 - Total under budget for Rebate Accounts is \$67,931.17
- Raw Water Intake
 - Chlorine Dioxide electric solenoid valve malfunctioned and has been replaced
- Flocculation / Sedimentation Basins
 - Sedimentations Basins 1 and 2 were both drained and cleaned
- Membrane Filters
 - Train 1 valve and actuator were replaced by outside contractor
- Chemical Feed / CIP System
 - Cracked CIP tank has been plastic welded
 - Chlorine injection line corroded and started leaking at the tape and has been repaired with 24” pipe saddle
- Projects for the coming months
 - New SCADA upgrade in January

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

New Business

5. 2024 Fiscal Year Operations Budget - Discussion/Approval

Project Manager Doolittle presented the proposed 2024 Fiscal Year Operations Budget. He thanked Members Hall and Jefferson for their work on the committee. He reviewed the proposed operating budget, focusing on line items that increased or decreased. The revenue scheduled was also reviewed and discussed. Member Jefferson commented that the Authority needs to build some capital each year and advised that a 6% increase was discussed at the budget committee meeting.

Motion to approve the 2024 Fiscal Year Operations Budget as presented with a 6% increase in revenue.

Motion made by Member Jefferson, Seconded by Member Hall.

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

6. Appointment of new SWA Board Chairman - Discussion/Approval

Chairman Brown reminded the board that his term is ending this year and he is retiring after tonight. He opened the floor for nominations for a new Chairman.

Member Hall nominated Member Jefferson for Chairman. Seconded by Member Wooten.

Chairman Brown closed the nominations and called for the vote

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

Member Jefferson thanked the board for their confidence and advised that he will continue the work started by Chairman Brown.

Member Hall expressed appreciation to Chairman Brown for his service and reminded everyone that the new Chairman term begins January 1, 2024.

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November 13, 2023		

7. 2024 SWA Board Meeting Schedule - Discussion/Approval

Project Manager Doolittle pointed out one possible issue with the proposed meeting schedule. The November meeting falls on Veterans Day so the board may want to consider changing that date to the Tuesday after or the Monday before.

Motion to approve the 2024 SWA Board Meeting Schedule as presented with a change to the November meeting to Tuesday, November 12.

Motion made by Member Walker, Seconded by Member Hall.

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

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

Old Business

8. SWA Retirement Plan Termination - Discussion/Action

Member Jefferson reported that Greg Gease from ACCG Retirement Services is out of town and he doesn't have anything from him yet. Member Jefferson will send Mr. Gease's report to everyone as soon as he receives it. Project Manager Doolittle advised that funds are available to pay this out when needed. No action was taken.

Reports II

9. Plant Production Reports

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

10. Financial Reports

Project Manager Doolittle briefly reviewed the Profit & Loss sheets and Balance sheets. No action was taken.

Closing

11. Next Meeting - January 8, 2024

The next meeting is scheduled for January 8, 2024.

12. Adjournment

Motion to adjourn the meeting.

Motion made by Member Jefferson, Seconded by Member Wooten.

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

Meeting adjourned at approximately 5:50 p.m.

ATTEST:

Lynn Butterworth
Clerk

Robert Brown
Chairman

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File Attachments for Item:

5. Operations Report presented by ESG, Inc.



Sinclair Water Authority

SWA BOARD MEETING

January 8, 2024



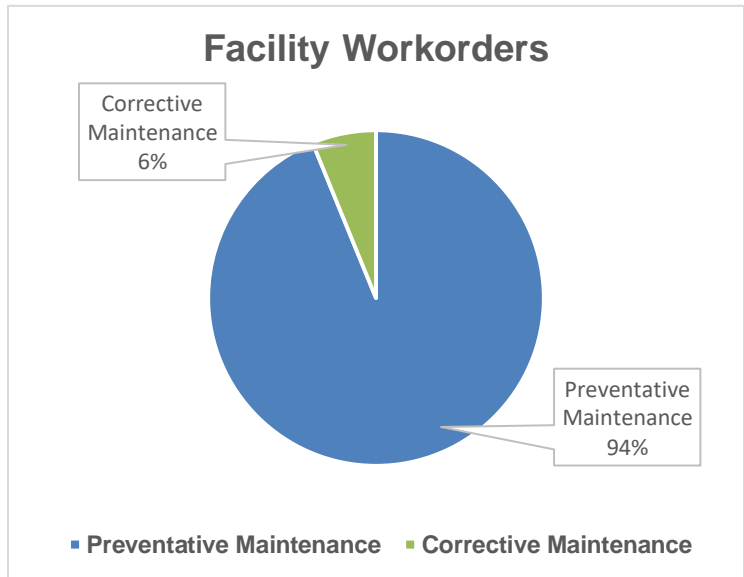
ESG management and staff are pleased to present this update to the Sinclair Water Authority Board of Directors covering operations and maintenance activities for the prior month. It is our privilege to serve our community with high-quality services and support the citizens of Baldwin and Putnam Counties

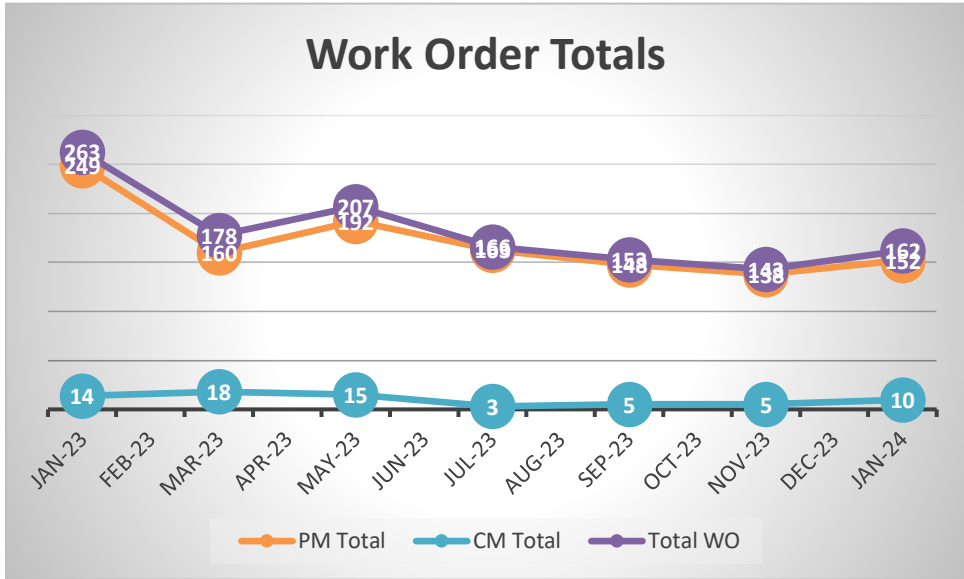
EXECUTIVE SUMMARY

During the last reporting period, due to continual issues with the chlorine dioxide generator all feed and injection lines have now been replaced. In-house staff have replaced the main control valve on the CIP skid. The entire feed system piping will be replaced over the next month as well. Finally, #1 sludge lagoon has been cleaned out and sludge has been spread out over the drying field.

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 **152** preventative work orders and completed **10** corrective maintenance work orders.





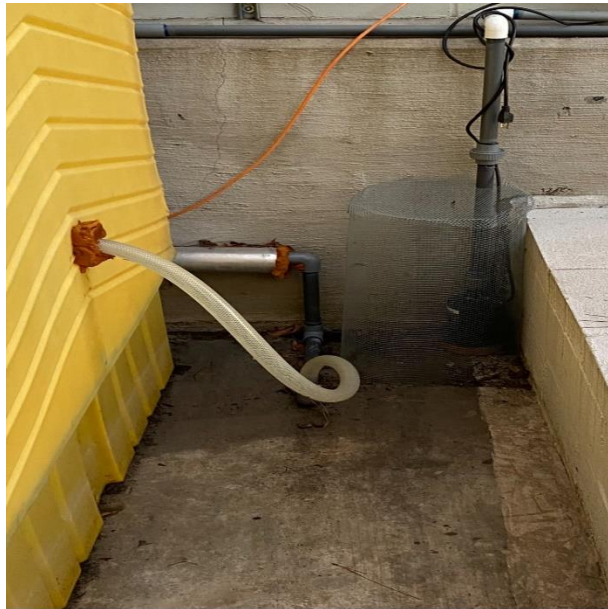
The graph to the left represents a summary of all works orders completed since **January 2023**.

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

- Blowbacks were performed on intake screens; this method dislodges any trash or debris accumulated on intake screens.
- Chlorine Dioxide feed line has been fully replaced. The old line became very brittle over the years.
- Chemical containments have been cleaned from fall leaves and debris; screens were installed to keep debris out of pumps.
- Gutters have been cleaned on intake building.



**Pictured above; screens installed around pumps to keep debris out.*

Flocculation / Sedimentation Basins

- Sedimentation Basins 1 and 2 were both drained and cleaned. This allows for reduced manganese levels.
- Basket Strainers have been pulled and cleaned; this allows for the plant to run at a much higher flow rate.
- Alum doses continue to decrease, this allows for significant chemical savings.



**Pictured above; Basin #1 after a cleaning.*

Membrane Filters

- Membrane fiber repairs have been completed on trains 1 & 4. This allows for a lower turbidity reading and less breakthrough.
- Train 3 is hitting TMP limit and is scheduled to be replaced in April.
- Data recorders have been installed in all Swan turbidimeters. This allows for us to stay within compliance in case of a computer failure.
- New SCADA upgrade scheduled to start January 22, 2024.



**Pictured above; Clay Stuart, installs new data recorders in Swan turbidimeters.*

Chemical Feed / CIP System

- Leaking CIP valve has been replaced with new valve and actuator.
- Chlorine dosage has decreased as less disinfectant is being used up in the distribution system.
- Bleach pump has been replaced in CIP room due to a cracked inlet.
- New chemical injection lines are being installed on CIP skid. This allows for better access and a much cleaner setup.
- The Lime storage tank overflowed due to a valve getting knocked open accidentally, the lime fill valve and meter has been moved to the outside of lime building to prevent future issues.
- New gutters have been installed over exterior chemical containments.



**Pictured above; Brice Doolittle is tightening bolts on new 6-inch CIP valve.*



**Pictured above: is a lime spill due to fill valve getting cracked open; and new fill valve placement on outside of lime building.*

Clearwell / High Service

- Clearwell chlorine analyzer has been replaced with an upgraded unit to record temperature.
- PM's have been completed on Clearwell building and high service pumps and motors.
- Non-working exhaust fans have been repaired in high service building.



**Pictured above; Maintenance Tech Will Spani installs new belt on exhaust fan.*

Lagoons

- Lagoon #2 has been cleaned out by contractor and ready for the new year.
- We have Alum sludge drying, to be hauled off later this year.



Fleet

- Quarterly PM's have been completed.

Projects for the coming months:

- Replacement of cracked 6-inch pipe on CIP skid.
- Dewatering sludge lagoon #1
- Equipment repairs- installation of VFD on train 4.
- New employee training and certifications
- Installation of drain valves in sedimentation basins.
- New SCADA upgrade/Cell service for Baldwin tank.
- Clearwell external level indicator repair.

File Attachments for Item:

10. Financial Reports

Sinclair Water Authority
Profit & Loss
January through December 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
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	106,270.77	106,270.77	106,270.77	106,270.77	106,270.77	106,270.77	1,275,249.24
34.4220 · Water sales - Putnam	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	86,948.81	1,043,385.72
Total 34.4200 · Water sales	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	193,219.58	2,318,634.96
36.1000 · Interest Earned	930.70	1,242.10	1,352.16	1,773.36	294.51	501.48	770.14	777.95	1,122.03	1,404.46	1,550.11	937.30	12,656.30
Total Income	194,150.28	194,461.68	194,571.74	194,992.94	193,514.09	193,721.06	193,989.72	193,997.53	194,341.61	194,624.04	194,769.69	194,156.88	2,331,291.26
Gross Profit	194,150.28	194,461.68	194,571.74	194,992.94	193,514.09	193,721.06	193,989.72	193,997.53	194,341.61	194,624.04	194,769.69	194,156.88	2,331,291.26
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	0.00	0.00	3,500.00	0.00	500.00	0.00	4,500.00
52.1230 · Operations Management	57,346.00	57,346.00	57,346.00	57,346.00	54,346.00	57,346.00	57,346.00	57,346.00	57,346.00	57,346.00	57,346.00	57,346.00	685,152.00
Total 52.1200 · Professional services	57,846.00	57,346.00	57,346.00	57,346.00	54,346.00	57,346.00	57,346.00	57,346.00	60,846.00	57,346.00	57,846.00	57,346.00	689,652.00
52.1300 · Technical services													
52.1320 · Computer Services	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	3,108.00
Total 52.1300 · Technical services	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	259.00	3,108.00
Total 52.1000 · Professional & technical	58,105.00	57,605.00	57,605.00	57,605.00	54,605.00	57,605.00	57,605.00	57,605.00	61,105.00	57,605.00	58,105.00	57,605.00	692,760.00
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	3,916.67	3,916.67	3,916.67	3,916.67	3,916.67	3,916.67	47,000.04
52.2210 · Building Maintenance	8,583.33	8,583.33	8,583.33	8,583.33	8,705.33	8,583.33	8,583.33	8,583.33	8,583.33	8,705.33	8,583.33	8,933.33	103,593.96
52.2220 · Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.65	566.65	113.33	1,246.63
Total 52.2000 · Property services	12,500.00	12,500.00	12,500.00	12,500.00	12,622.00	12,500.00	12,500.00	12,500.00	12,500.00	13,188.65	13,066.65	12,963.33	151,840.63
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	1,985.92	1,985.92	1,985.92	1,985.92	1,985.92	1,985.92	20,437.50
52.3200 · Telephone (communications)	337.86	237.79	338.86	338.02	238.27	339.52	712.97	411.69	311.66	311.36	311.30	311.40	4,200.70
52.3600 · Dues and fees	28.11	28.11	28.11	63.11	28.11	28.11	28.11	28.11	28.11	28.11	28.11	28.11	372.32
52.3850 · Contract Labor	525.00	0.00	0.00	0.00	525.00	0.00	525.00	0.00	0.00	375.00	525.00	0.00	2,475.00
Total 52.3000 · Other services	2,311.30	1,686.23	1,787.30	1,821.46	2,211.71	1,787.96	3,252.00	2,425.72	2,325.69	2,700.39	2,850.33	2,325.43	27,485.52
Total 52 · Services	72,916.30	71,791.23	71,892.30	71,926.46	69,438.71	71,892.96	73,357.00	72,530.72	75,930.69	73,494.04	74,021.98	72,893.76	872,086.15
53 · Supplies													
53.1100 · Office Supplies	0.00	0.00	0.00	0.00	103.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.50
53.1135 · Chemicals	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	26,333.33	315,999.96
53.1140 · Laboratory Supplies	0.00	0.00	0.00	0.00	426.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	426.39
53.1200 · Utilities / Energy	20,674.41	14,694.96	12,827.93	10,512.56	12,151.48	12,647.02	15,745.80	19,722.64	20,130.64	22,611.68	15,706.92	16,014.00	193,440.04
53.1220 · Raw Water Withdrawal	3,708.00	3,708.00	3,708.00	3,708.00	3,708.00	3,708.00	3,708.00	3,708.00	19,134.12	5,470.12	21,641.42	5,470.12	81,379.78
53.1270 · Gasoline	0.00	0.00	0.00	0.00	0.00	183.45	282.32	0.00	272.61	214.16	23.45	0.00	975.99
Total 53 · Supplies	50,715.74	44,736.29	42,869.26	40,553.89	42,722.70	42,871.80	46,069.45	49,763.97	65,870.70	54,629.29	63,705.12	47,817.45	592,325.66
61000 · Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	968.66	0.00	0.00	968.66
66700 · Professional Fees	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,187.50	0.00	1,222.50
67200 · Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,577.76	5,214.72	6,792.48
Total Expense	123,667.04	116,527.52	114,761.56	112,480.35	112,161.41	114,764.76	119,426.45	122,294.69	141,801.39	129,091.99	140,492.36	125,925.93	1,473,395.45
Net Ordinary Income	70,483.24	77,934.16	79,810.18	82,512.59	81,352.68	78,956.30	74,563.27	71,702.84	52,540.22	65,532.05	54,277.33	68,230.95	857,895.81
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	56,237.56	56,237.56	56,830.20	56,830.20	56,237.56	56,237.56	676,036.00
Total 56 · Depreciation & amortization	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,237.56	56,830.20	56,830.20	56,237.56	56,237.56	676,036.00
58 · Debt service													
58.2310 · GEFA Loan #1 Interest Expense	154.85	154.85	154.85	154.85	154.85	154.85	154.85	154.85	154.85	154.85	154.85	154.85	1,858.20
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	1,555.63	1,555.63	1,555.63	1,555.63	1,555.63	1,555.63	18,667.56
58.2350 · Series 2019 Interest	0.00	0.00	0.00	114,037.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,037.50
Total 58 · Debt service	1,710.48	1,710.48	1,710.48	115,747.98	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48	1,710.48	134,563.26

Sinclair Water Authority
Profit & Loss
 January through December 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>	<u>Jul 23</u>	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>TOTAL</u>
Total Other Expense	57,948.04	57,948.04	57,948.04	171,985.54	57,948.04	57,948.04	57,948.04	57,948.04	58,540.68	58,540.68	57,948.04	57,948.04	810,599.26
Net Other Income	-57,948.04	-57,948.04	-57,948.04	-171,985.54	-57,948.04	-57,948.04	-57,948.04	-57,948.04	-58,540.68	-58,540.68	-57,948.04	-57,948.04	-810,599.26
	<u>12,535.20</u>	<u>19,986.12</u>	<u>21,862.14</u>	<u>-89,472.95</u>	<u>23,404.64</u>	<u>21,008.26</u>	<u>16,615.23</u>	<u>13,754.80</u>	<u>-6,000.46</u>	<u>6,991.37</u>	<u>-3,670.71</u>	<u>10,282.91</u>	<u>47,296.55</u>

	TOTAL			
	Dec 23	Jan - Dec 23	Jan - Dec 23	Jan - Dec 23
Ordinary Income/Expense				
Income				
34.4200 · Water sales				
34.4210 · Water sales - Baldwin	106,270.77	1,275,249.24	1,275,249.24	1,275,249.24
34.4220 · Water sales - Putnam	86,948.81	1,043,385.72	1,043,385.72	1,043,385.72
Total 34.4200 · Water sales	<u>193,219.58</u>	<u>2,318,634.96</u>	<u>2,318,634.96</u>	<u>2,318,634.96</u>
36.1000 · Interest Earned	937.30	12,656.30	12,656.30	12,656.30
Total Income	<u>194,156.88</u>	<u>2,331,291.26</u>	<u>2,331,291.26</u>	<u>2,331,291.26</u>
Gross Profit	194,156.88	2,331,291.26	2,331,291.26	2,331,291.26
Expense				
52 · Services				
52.1000 · Professional & technical				
52.1200 · Professional services				
52.1220 · Accounting Services	0.00	4,500.00	4,500.00	4,500.00
52.1230 · Operations Management	57,346.00	685,152.00	685,152.00	685,152.00
Total 52.1200 · Professional services	<u>57,346.00</u>	<u>689,652.00</u>	<u>689,652.00</u>	<u>689,652.00</u>
52.1300 · Technical services				
52.1320 · Computer Services	259.00	3,108.00	3,108.00	3,108.00
Total 52.1300 · Technical services	<u>259.00</u>	<u>3,108.00</u>	<u>3,108.00</u>	<u>3,108.00</u>
Total 52.1000 · Professional & technical	<u>57,605.00</u>	<u>692,760.00</u>	<u>692,760.00</u>	<u>692,760.00</u>
52.2000 · Property services				
52.2150 · Alum Sludge Disposal	3,916.67	47,000.04	47,000.04	47,000.04
52.2210 · Building Maintenance	8,933.33	103,593.96	103,593.96	103,593.96
52.2220 · Equipment Maintenance	113.33	1,246.63	1,246.63	1,246.63
Total 52.2000 · Property services	<u>12,963.33</u>	<u>151,840.63</u>	<u>151,840.63</u>	<u>151,840.63</u>
52.3000 · Other services				
52.3100 · Insurance Expense	1,985.92	20,437.50	20,437.50	20,437.50
52.3200 · Telephone (communications)	311.40	4,200.70	4,200.70	4,200.70
52.3600 · Dues and fees	28.11	372.32	372.32	372.32
52.3850 · Contract Labor	0.00	2,475.00	2,475.00	2,475.00
Total 52.3000 · Other services	<u>2,325.43</u>	<u>27,485.52</u>	<u>27,485.52</u>	<u>27,485.52</u>
Total 52 · Services	<u>72,893.76</u>	<u>872,086.15</u>	<u>872,086.15</u>	<u>872,086.15</u>

53 · Supplies				
53.1100 · Office Supplies	0.00	103.50	103.50	103.50
53.1135 · Chemicals	26,333.33	315,999.96	315,999.96	315,999.96
53.1140 · Laboratory Supplies	0.00	426.39	426.39	426.39
53.1200 · Utilities / Energy	16,014.00	193,440.04	193,440.04	193,440.04
53.1220 · Raw Water Withdrawal	5,470.12	81,379.78	81,379.78	81,379.78
53.1270 · Gasoline	0.00	975.99	975.99	975.99
Total 53 · Supplies	<u>47,817.45</u>	<u>592,325.66</u>	<u>592,325.66</u>	<u>592,325.66</u>
61000 · Materials	0.00	968.66	968.66	968.66
66700 · Professional Fees	0.00	1,222.50	1,222.50	1,222.50
67200 · Repairs and Maintenance	5,214.72	6,792.48	6,792.48	6,792.48
Total Expense	<u>125,925.93</u>	<u>1,473,395.45</u>	<u>1,473,395.45</u>	<u>1,473,395.45</u>
Net Ordinary Income	68,230.95	857,895.81	857,895.81	857,895.81
Other Income/Expense				
Other Expense				
56 · Depreciation & amortization				
56.1000 · Depreciation Expense	56,237.56	676,036.00	676,036.00	676,036.00
Total 56 · Depreciation & amortization	<u>56,237.56</u>	<u>676,036.00</u>	<u>676,036.00</u>	<u>676,036.00</u>
58 · Debt service				
58.2310 · GEFA Loan #1 Interest Expense	154.85	1,858.20	1,858.20	1,858.20
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	18,667.56	18,667.56	18,667.56
58.2350 · Series 2019 Interest	0.00	114,037.50	114,037.50	114,037.50
Total 58 · Debt service	<u>1,710.48</u>	<u>134,563.26</u>	<u>134,563.26</u>	<u>134,563.26</u>
Total Other Expense	<u>57,948.04</u>	<u>810,599.26</u>	<u>810,599.26</u>	<u>810,599.26</u>
Net Other Income	<u>-57,948.04</u>	<u>-810,599.26</u>	<u>-810,599.26</u>	<u>-810,599.26</u>
	<u>10,282.91</u>	<u>47,296.55</u>	<u>47,296.55</u>	<u>47,296.55</u>

					TOTAL			
	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense								
Income								
34.4200 · Water sales								
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	0.00	100.0%	1,275,249.24	1,275,249.24	0.00	100.0%
34.4220 · Water sales - Putnam	86,948.81	86,948.81	0.00	100.0%	1,043,385.72	1,043,385.72	0.00	100.0%
Total 34.4200 · Water sales	<u>193,219.58</u>	<u>193,219.58</u>	<u>0.00</u>	<u>100.0%</u>	<u>2,318,634.96</u>	<u>2,318,634.96</u>	<u>0.00</u>	<u>100.0%</u>
36.1000 · Interest Earned	937.30				12,656.30			
Total Income	<u>194,156.88</u>	<u>193,219.58</u>	<u>937.30</u>	<u>100.49%</u>	<u>2,331,291.26</u>	<u>2,318,634.96</u>	<u>12,656.30</u>	<u>100.55%</u>
Gross Profit	194,156.88	193,219.58	937.30	100.49%	2,331,291.26	2,318,634.96	12,656.30	100.55%
Expense								
51 · Pers Serv & Benefits								
51.2000 · Employee Benefits								
51.2400 · Retirement Plan Base Contr	0.00	541.66	-541.66	0.0%	0.00	6,500.00	-6,500.00	0.0%
Total 51.2000 · Employee Benefits	<u>0.00</u>	<u>541.66</u>	<u>-541.66</u>	<u>0.0%</u>	<u>0.00</u>	<u>6,500.00</u>	<u>-6,500.00</u>	<u>0.0%</u>
Total 51 · Pers Serv & Benefits	0.00	541.66	-541.66	0.0%	0.00	6,500.00	-6,500.00	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	1,000.00	-1,000.00	0.0%
52.1220 · Accounting Services	0.00	1,875.00	-1,875.00	0.0%	4,500.00	22,500.00	-18,000.00	20.0%
52.1230 · Operations Management	57,346.00	57,346.00	0.00	100.0%	685,152.00	688,152.00	-3,000.00	99.56%
Total 52.1200 · Professional services	<u>57,346.00</u>	<u>59,304.33</u>	<u>-1,958.33</u>	<u>96.7%</u>	<u>689,652.00</u>	<u>711,652.00</u>	<u>-22,000.00</u>	<u>96.91%</u>
52.1300 · Technical services								
52.1305 · Garbage Disposal	0.00	118.75	-118.75	0.0%	0.00	1,425.00	-1,425.00	0.0%
52.1310 · Engineering	0.00	250.00	-250.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
52.1320 · Computer Services	259.00	531.50	-272.50	48.73%	3,108.00	6,378.00	-3,270.00	48.73%
Total 52.1300 · Technical services	<u>259.00</u>	<u>900.25</u>	<u>-641.25</u>	<u>28.77%</u>	<u>3,108.00</u>	<u>10,803.00</u>	<u>-7,695.00</u>	<u>28.77%</u>
Total 52.1000 · Professional & technical	57,605.00	60,204.58	-2,599.58	95.68%	692,760.00	722,455.00	-29,695.00	95.89%
52.2000 · Property services								
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	0.00	100.0%	47,000.04	47,000.00	0.04	100.0%
52.2210 · Building Maintenance	8,933.33	8,583.33	350.00	104.08%	103,593.96	103,000.00	593.96	100.58%
52.2220 · Equipment Maintenance	113.33				1,246.63			

52.2230 · Automobile Expense	0.00	83.33	-83.33	0.0%	0.00	1,000.00	-1,000.00	0.0%
52.2700 · Membrane Maintenance Services	0.00	1,666.66	-1,666.66	0.0%	0.00	20,000.00	-20,000.00	0.0%
Total 52.2000 · Property services	12,963.33	14,249.99	-1,286.66	90.97%	151,840.63	171,000.00	-19,159.37	88.8%
52.3000 · Other services								
52.3100 · Insurance Expense	1,985.92	2,333.33	-347.41	85.11%	20,437.50	28,000.00	-7,562.50	72.99%
52.3200 · Telephone (communications)	311.40	333.33	-21.93	93.42%	4,200.70	4,000.00	200.70	105.02%
52.3300 · Advertising	0.00	60.00	-60.00	0.0%	0.00	720.00	-720.00	0.0%
52.3600 · Dues and fees	28.11	183.33	-155.22	15.33%	372.32	2,200.00	-1,827.68	16.92%
52.3850 · Contract Labor	0.00	262.50	-262.50	0.0%	2,475.00	3,150.00	-675.00	78.57%
Total 52.3000 · Other services	2,325.43	3,172.49	-847.06	73.3%	27,485.52	38,070.00	-10,584.48	72.2%
Total 52 · Services	72,893.76	77,627.06	-4,733.30	93.9%	872,086.15	931,525.00	-59,438.85	93.62%
53 · Supplies								
53.1100 · Office Supplies	0.00				103.50			
53.1135 · Chemicals	26,333.33	26,333.33	0.00	100.0%	315,999.96	316,000.00	-0.04	100.0%
53.1140 · Laboratory Supplies	0.00				426.39			
53.1200 · Utilities / Energy	16,014.00	14,583.33	1,430.67	109.81%	193,440.04	175,000.00	18,440.04	110.54%
53.1220 · Raw Water Withdrawal	5,470.12				81,379.78			
53.1270 · Gasoline	0.00				975.99			
Total 53 · Supplies	47,817.45	40,916.66	6,900.79	116.87%	592,325.66	491,000.00	101,325.66	120.64%
61000 · Materials	0.00				968.66			
66700 · Professional Fees	0.00				1,222.50			
67100 · Rent Expense	0.00	490.33	-490.33	0.0%	0.00	5,883.96	-5,883.96	0.0%
67200 · Repairs and Maintenance	5,214.72				6,792.48			
Total Expense	125,925.93	119,575.71	6,350.22	105.31%	1,473,395.45	1,434,908.96	38,486.49	102.68%
Net Ordinary Income	68,230.95	73,643.87	-5,412.92	92.65%	857,895.81	883,726.00	-25,830.19	97.08%
Other Income/Expense								
Other Expense								
56 · Depreciation & amortization								
56.1000 · Depreciation Expense	56,237.56				676,036.00			
56.1500 · Membrane Replacement Contract	0.00	10,125.00	-10,125.00	0.0%	0.00	121,500.00	-121,500.00	0.0%
Total 56 · Depreciation & amortization	56,237.56	10,125.00	46,112.56	555.43%	676,036.00	121,500.00	554,536.00	556.41%
58 · Debt service								
58.1330 · GEFA Loan #1 Principal	0.00	541.66	-541.66	0.0%	0.00	6,500.00	-6,500.00	0.0%
58.1340 · GEFA Loan #2 Principal	0.00	3,862.50	-3,862.50	0.0%	0.00	46,350.00	-46,350.00	0.0%

58.1350 · Series 2019 Principal	0.00	18,750.00	-18,750.00	0.0%	0.00	225,000.00	-225,000.00	0.0%
58.2310 · GEFA Loan #1 Interest Expense	154.85	150.83	4.02	102.67%	1,858.20	1,810.00	48.20	102.66%
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,533.33	22.30	101.45%	18,667.56	18,400.00	267.56	101.45%
58.2350 · Series 2019 Interest	0.00	38,575.00	-38,575.00	0.0%	114,037.50	462,900.00	-348,862.50	24.64%
58.3000 · Fiscal Agent Fees	0.00	2,150.00	-2,150.00	0.0%	0.00	2,150.00	-2,150.00	0.0%
Total 58 · Debt service	1,710.48	65,563.32	-63,852.84	2.61%	134,563.26	763,110.00	-628,546.74	17.63%
Total Other Expense	57,948.04	75,688.32	-17,740.28	76.56%	810,599.26	884,610.00	-74,010.74	91.63%
Net Other Income	-57,948.04	-75,688.32	17,740.28	76.56%	-810,599.26	-884,610.00	74,010.74	91.63%
	<u>10,282.91</u>	<u>-2,044.45</u>	<u>12,327.36</u>	<u>-502.97%</u>	<u>47,296.55</u>	<u>-884.00</u>	<u>48,180.55</u>	<u>-5,350.29%</u>

Sinclair Water Authority
Balance Sheet
As of December 31, 2023

Dec 31, 23

ASSETS

Current Assets

Checking/Savings

58.2000 · Cash

11.1111 · Exchange Bank Operating 178,339.43

11.1120 · Exchange - Reserve 647,924.34

11.1200 · Cash With Fiscal Agent 523,422.22

Total 58.2000 · Cash 1,349,685.99

Total Checking/Savings 1,349,685.99

Accounts Receivable

11.1900 · Accounts Receivable -77.82

Total Accounts Receivable -77.82

Other Current Assets

11.2100 · Accrued Receivables 193,219.58

11.3800 · Prepaid Assets 103,118.11

11.3900 · Prepaid Bond Insurance -2,119.58

Total Other Current Assets 294,218.11

Total Current Assets 1,643,826.28

Fixed Assets

11.7100 · Land & Row 76,763.35

11.7400 · Water Treatment Plant 18,298,929.61

11.7410 · Accum Depr-Buildings -8,762,827.59

11.7500 · Machinery and Equipment 213,935.19

11.7510 · Accum Depr-Machinery & Equip -116,653.83

11.7620 · CIP - Membrane Replacement 140,747.00

17000 · Accumulated Depreciation 7,234.50

Total Fixed Assets 9,858,128.23

Other Assets

11.9000 · Deferred Outflows of Resources

11.9300 · Defrred Outflw of Resrc-Pension 19,983.00

Total 11.9000 · Deferred Outflows of Resources 19,983.00

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 309,253.49

TOTAL ASSETS 11,811,208.00

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

12.1110 · Accounts Payable 5,214.72

Total Accounts Payable 5,214.72

Credit Cards

12.1122 · VISA -0.97

Total Credit Cards -0.97

Other Current Liabilities

12.1190 · Accrued Payables 54,268.24

12.2400 · Acrued Interest Payable 118,784.46

Sinclair Water Authority
Balance Sheet
 As of December 31, 2023

	Dec 31, 23
Total Other Current Liabilities	173,052.70
Total Current Liabilities	178,266.45
Long Term Liabilities	
12.5265 · Net Pension Liability	80,748.00
12.5300 · Notes Payable non-current	
12.5320 · GEFA Loan Payable 2013	78,648.08
12.5330 · GEFA Loan Payable 2014	746,696.38
Total 12.5300 · Notes Payable non-current	825,344.46
12.5660 · Series 2019 Bonds Payable	10,350,000.00
12.9000 · Deferred Inflows of Resources	
12.9300 · Deferd Inflows of Resrs-Pension	11,043.00
Total 12.9000 · Deferred Inflows of Resources	11,043.00
12.9310 · Def Inflows of Res-S19 Bd Prem	1,541,889.07
Total Long Term Liabilities	12,809,024.53
Total Liabilities	12,987,290.98
Equity	
13.2400 · Contributed Capital-USDA	1,907,000.00
13.3700 · Retained Earnings	-2,977,590.70
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	47,296.55
Total Equity	-1,176,082.98
TOTAL LIABILITIES & EQUITY	11,811,208.00