

Detroit Water and Sewerage Department

Monthly Financial Report

For the Nine Months Ended March 31, 2020



City of Detroit Water and Sewerage Department

Statement of Net Position (Unclassified)
Water Funds

Combining Water Funds

March 31, 2020

	Water Operating	Water I&E	Construction Series 2013	Construction Series 2016	Capital Assets	Combined Water Funds
Assets						
Cash	\$ 18,852,697	\$ 51,207,651	\$ -	\$ -	\$ -	\$ 70,060,348
Restricted Cash and Investments	3,432,936	-	6,456,938	1,829,570	-	11,719,444
Receivables:						
Customer receivables	9,509,327	-	-	-	-	9,509,327
Unbilled accounts receivable	4,800,000	-	-	-	-	4,800,000
Other receivables	825,682	-	-	-	-	825,682
Cash on deposit with GLWA	979,539	-	-	-	-	979,539
Receivable from Great Lakes Water Authority	7,542,868	156,888	-	-	-	7,699,756
Due from city funds	169,387	159,358	-	115,961	-	444,706
Due from other funds	15,250,922	13,970,336	256,506	8,723,443	-	38,201,207
Inventory	3,895,401	-	-	-	-	3,895,401
Prepaid expenses and other assets	263,828	-	-	-	-	263,828
Assets not subject to depreciation	-	-	-	-	68,052,714	68,052,714
Assets subject to depreciation - net	-	-	-	-	490,431,478	490,431,478
Receivable from Great Lakes Water Authority	16,921,526	442,472,976	-	-	-	459,394,502
Net OPEB asset	382	-	-	-	-	382
Total assets	82,444,495	507,967,209	6,713,444	10,668,974	558,484,192	1,166,278,314
Deferred Outflows of Resources	12,169,326	-	-	-	-	12,169,326
Liabilities						
Accounts payable	\$ 13,620,480	\$ 1,112,591	\$ 4,190,792	\$ 2,072,688	\$ -	\$ 20,996,551
Accrued salaries and wages payable	1,689,298	-	-	-	-	1,689,298
Due to city funds	(4,668,850)	-	-	60,690	-	(4,608,160)
Due to other funds	9,491,611	7,254,833	10,562,571	6,602,126	-	33,911,141
Deposits	9,730,543	-	-	-	-	9,730,543
Accrued liabilities and other	1,008,672	-	-	-	-	1,008,672
Due to fiduciary funds of the City	-	-	-	-	-	-
Unearned revenue	-	11,250,000	-	-	-	11,250,000
Accrued interest	1,901,626	-	-	81,801	-	1,983,427
Advance from the City of Detroit	10,699,498	-	-	-	-	10,699,498
Accrued compensated absences	1,544,205	-	-	-	-	1,544,205
Accrued workers' compensation	5,596,388	-	-	-	-	5,596,388
Accrued claims and judgements	3,330,000	-	-	-	-	3,330,000
Net pension liability	33,670,532	-	-	-	-	33,670,532
Bonds payable and contractual obligation	420,020,331	-	-	74,571,312	-	494,591,643
Total liabilities	507,634,334	19,617,424	14,753,363	83,388,617	-	625,393,738
Deferred Inflows of Resources	5,868,773	-	-	-	-	5,868,773
Net Position						
Net investment in capital assets					558,484,192	558,484,192
Restricted:						
Improvements and extensions		488,349,785	(8,039,919)	(72,719,643)		407,590,223
Budget stabilization						-
Unrestricted	(418,889,286)					(418,889,286)
Total net position	\$ (418,889,286)	\$ 488,349,785	\$ (8,039,919)	\$ (72,719,643)	\$ 558,484,192	\$ 547,185,129

Combining Water Funds

For the Nine Months Ended March 31, 2020

	Water Operating	Water I&E	Construction Series 2013	Construction Series 2016	Capital Assets	Combined Water Funds
Operating Revenue						
Commodity sales	\$ 48,530,115	\$ -	\$ -	\$ -	\$ -	\$ 48,530,115
Service charges	20,805,037	-	-	-	-	20,805,037
Nonretail shared services and other GLWA revenue	10,007,990	-	-	-	-	10,007,990
Penalties and fees	3,722,047	-	-	-	-	3,722,047
Miscellaneous	863,207	146,597	-	-	-	1,009,804
Total operating revenue	83,928,396	146,597	-	-	-	84,074,993
Operating Expenses						
Salaries and Wages	9,703,841	-	-	-	-	9,703,841
Employee Benefits	11,291,991	-	-	-	-	11,291,991
Contractual services	2,902,507	8,671,772	-	16,173,679	(19,164,574)	8,583,384
Operating supplies	3,876,661	11,632	-	-	-	3,888,293
Other operating	1,048,457	-	-	-	(63,158)	985,299
Other expenses	62,735	-	-	-	-	62,735
Wholesale charges	15,971,625	-	-	-	-	15,971,625
Insurance, claims and judgements	4,696	-	-	-	-	4,696
Bad debt expense	5,245,488	-	-	-	-	5,245,488
Depreciation	-	-	-	-	12,980,106	12,980,106
Capital Outlay	3,507	2,056,735	-	-	(1,992,345)	67,897
Total operating expenses	50,111,508	10,740,139	-	16,173,679	(8,239,971)	68,785,355
Operating Income (Loss)	33,816,888	(10,593,542)	-	(16,173,679)	8,239,971	15,289,638
Nonoperating Revenue (Expense)						
Investment income	180,098	446,811	13,522	61,775	-	702,206
Loss on disposal of capital assets	-	-	-	-	-	-
Interest revenue on lease with GLWA	-	12,363,529	-	-	-	12,363,529
Principal forgiveness on state revolving fund loans	-	-	-	59,337	-	59,337
Nonoperating Pension	(6,901,468)	-	-	-	-	(6,901,468)
Interest expense, net of capitalized interest	(15,608,263)	-	-	(1,981,937)	-	(17,590,200)
Transfer to other funds	284,514	(2,661,003)	-	2,376,489	-	-
Total nonoperating expense	(22,045,119)	10,149,337	13,522	515,664	-	(11,366,596)
Change in Net Position	11,771,769	(444,205)	13,522	(15,658,015)	8,239,971	3,923,042
Net Position - Beginning of Year	(430,661,055)	488,793,990	(8,053,441)	(57,061,628)	550,244,221	543,262,087
Net Position - End of Year	\$ (418,889,286)	\$ 488,349,785	\$ (8,039,919)	\$ (72,719,643)	\$ 558,484,192	\$ 547,185,129

Combining Sewage Disposal Funds
March 31, 2020

	Sewer Operating	Sewer I&E	Construction Series 2012	Construction Series 2018	Capital Assets	Combined Sewer Funds
Assets						
Cash	\$ 23,194,147	\$ 22,272,488	\$ -	\$ -	\$ -	\$ 45,466,635
Restricted Cash and Investments	5,500,000	(524,310)	4,015,421	76,805,069	-	85,796,180
Receivables:						
Customer receivables	63,624,505	-	-	-	-	63,624,505
Unbilled accounts receivable	12,200,000	-	-	-	-	12,200,000
Other receivables	1,022,175	-	-	-	-	1,022,175
Cash on deposit with GLWA	(6,254,456)	-	-	-	-	(6,254,456)
Receivable from Great Lakes Water Authority	8,820,273	-	-	-	-	8,820,273
Due from city funds	3,205,594	1,965	-	-	-	3,207,559
Due from other funds	7,432,524	59,697,875	-	-	-	67,130,399
Inventory	842,877	-	-	-	-	842,877
Prepaid expenses and other assets	384,612	-	-	-	-	384,612
Assets not subject to depreciation	-	-	-	-	77,976,603	77,976,603
Assets subject to depreciation - net	-	-	-	-	448,493,474	448,493,474
Receivable from Great Lakes Water Authority	38,061,884	540,800,302	-	-	-	578,862,186
Net OPEB asset	639	-	-	-	-	639
Total assets	158,034,774	622,248,320	4,015,421	76,805,069	526,470,077	1,387,573,661
Deferred Outflows of Resources	8,829,038	-	-	-	-	8,829,038
Liabilities						
Accounts payable	21,806,530	109,344	2,697,443	-	-	24,613,317
Accrued salaries and wages payable	2,828,802	-	-	-	-	2,828,802
Due to city funds	(4,958,648)	-	-	-	-	(4,958,648)
Due to other funds	61,146,823	4,962,564	5,070,287	240,791	-	71,420,465
Deposits	-	-	-	-	-	-
Accrued liabilities and other	624,218	1,421,101	-	-	-	2,045,319
Due to fiduciary funds of the City	-	-	-	-	-	-
Unearned revenue	-	13,750,000	-	-	-	13,750,000
Accrued interest	3,169,374	-	-	-	-	3,169,374
Notes payable to GLWA	-	30,949,930	-	-	-	30,949,930
Advance from the City of Detroit	17,832,488	-	-	-	-	17,832,488
Accrued compensated absences	3,603,144	-	-	-	-	3,603,144
Accrued workers' compensation claims	2,136,731	-	-	-	-	2,136,731
Accrued claims and judgements	5,190,000	-	-	-	-	5,190,000
Net pension liability	22,700,393	-	-	-	-	22,700,393
Bonds payable and contractual obligation	357,177,688	-	-	89,993,223	-	447,170,911
Total liabilities	493,257,543	51,192,939	7,767,730	90,234,014	-	642,452,226
Deferred Inflows of Resources	5,985,592	-	-	-	-	5,985,592
Net Position						
Net investment in capital assets					526,470,077	526,470,077
Restricted:						
Improvements and extensions		571,055,381				571,055,381
Budget stabilization						-
Unrestricted	(332,379,323)		(3,752,309)	(13,428,945)		(349,560,577)
Total net position	\$ (332,379,323)	\$ 571,055,381	\$ (3,752,309)	\$ (13,428,945)	\$ 526,470,077	\$ 747,964,881

City of Detroit Water and Sewerage Department

*Combining Statement of Revenue, Expense, and Changes in Net Position
Sewerage Disposal Funds*

**Combining Sewerage Disposal Funds
For the Nine Months Ended March 31, 2020**

	Sewer Operating	Sewer I&E	Construction Series 2012	Construction Series 2018	Capital Assets	Combined Sewer Funds
Operating Revenue						
Commodity sales	\$ 109,947,379	\$ -	\$ -	\$ -	\$ -	\$ 109,947,379
Drainage charges	96,175,018	-	-	-	-	96,175,018
Service charges	9,791,210	-	-	-	-	9,791,210
IWC Charges	958,323	-	-	-	-	958,323
Nonretail shared services and other GLWA revenue	18,640,101	-	-	-	-	18,640,101
Penalties and fees	3,860,001	-	-	-	-	3,860,001
Miscellaneous	664,744	12,666	-	-	-	677,410
Total operating revenue	240,036,776	12,666	-	-	-	240,049,442
Operating Expenses						
Salaries and Wages	15,989,224	-	-	-	-	15,989,224
Employee Benefits	16,048,109	-	-	-	-	16,048,109
Contractual services	5,519,646	6,357,123	-	8,809,798	(14,232,374)	6,454,193
Operating supplies	3,254,295	789	-	-	(1,589)	3,253,495
Other operating	3,511,549	147,370	-	-	(147,370)	3,511,549
Other expenses	134,083	-	-	-	-	134,083
Wholesale charges	140,424,921	-	-	-	-	140,424,921
Insurance, claims and judgements	114,781	-	-	-	-	114,781
Bad debt expense	21,442,829	-	-	-	-	21,442,829
Depreciation	-	-	-	-	8,758,572	8,758,572
Capital Outlay	-	2,455,843	-	-	(2,454,611)	1,232
Total operating expenses	206,439,437	8,961,125	-	8,809,798	(8,077,372)	216,132,988
Operating Income (Loss)	33,597,339	(8,948,459)	-	(8,809,798)	8,077,372	23,916,454
Nonoperating Revenue (Expense)						
Investment income	233,476	295,556	9,814	1,043,689	-	1,582,535
Loss on disposal of capital assets	-	-	-	-	-	-
Interest revenue on lease with GLWA	-	15,110,982	-	-	-	15,110,982
Principal forgiveness on state revolving fund loans	-	-	-	-	-	-
Nonoperating Pension	(9,148,421)	-	-	-	-	(9,148,421)
Interest expense, net of capitalized interest	(12,386,225)	(730,937)	-	(2,744,678)	-	(15,861,840)
Transfer to other funds	(259,160)	(3,774,528)	-	4,033,688	-	-
Total nonoperating expense	(21,560,330)	10,901,073	9,814	2,332,699	-	(8,316,744)
Change in Net Position	12,037,009	1,952,614	9,814	(6,477,099)	8,077,372	15,599,710
Net Position - Beginning of Year	(344,416,332)	569,102,767	(3,762,123)	(6,951,846)	518,392,705	732,365,171
Net Position - End of Year	\$ (332,379,323)	\$ 571,055,381	\$ (3,752,309)	\$ (13,428,945)	\$ 526,470,077	\$ 747,964,881

City of Detroit Water and Sewerage Department

*Statement of Revenue and Expenses - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
Operating Revenue						
Commodity sales	\$ 56,443,200	\$ 48,530,115	\$ (7,913,085)	\$ 239,729,175	\$ 109,947,379	\$ (129,781,796)
Drainage charges	-	-	-	-	96,175,018	96,175,018
Service charges	19,151,025	20,805,037	1,654,012	-	9,791,210	9,791,210
IWC Charges	-	-	-	1,275,000	958,323	(316,677)
Nonretail shared services and other GLWA revenue	10,760,700	10,007,990	(752,710)	19,117,575	18,640,101	(477,474)
Penalties and fees	2,069,100	3,722,047	1,652,947	-	3,860,001	3,860,001
Miscellaneous	1,650,000	863,207	(786,793)	375,000	664,744	289,744
Total operating revenue	90,074,025	83,928,396	(6,145,629)	260,496,750	240,036,776	(20,459,974)
Operating Expenses						
Salaries and Wages	10,086,225	9,703,841	(382,384)	16,912,050	15,989,224	(922,826)
Employee Benefits	11,849,025	11,291,991	(557,034)	17,181,150	16,048,109	(1,133,041)
Contractual services	6,263,850	2,902,507	(3,361,343)	15,075,825	5,519,646	(9,556,179)
Operating supplies	3,118,575	3,876,661	758,086	6,498,675	3,254,295	(3,244,380)
Other operating	3,928,425	1,048,457	(2,879,968)	8,757,375	3,511,549	(5,245,826)
Other expenses	310,500	62,735	(247,765)	730,350	134,083	(596,267)
Wholesale charges	15,971,625	15,971,625	-	140,637,825	140,424,921	(212,904)
Insurance, claims and judgements	-	4,696	4,696	-	114,781	114,781
Bad debt expense	5,436,450	5,245,488	(190,962)	23,972,925	21,442,829	(2,530,096)
Capital Outlay	-	3,507	3,507	-	-	-
Total operating expenses	56,964,675	50,111,508	(6,853,167)	229,766,175	206,439,437	(23,326,738)
Operating Income (Loss)	33,109,350	33,816,888	707,538	30,730,575	33,597,339	2,866,764
Nonoperating Revenue (Expense)						
Investment income	-	180,098	180,098	-	233,476	233,476
Loss on disposal of capital assets	-	-	-	-	-	-
Interest revenue on lease with GLWA	-	-	-	-	-	-
Principal forgiveness on state revolving fund loans	-	-	-	-	-	-
Nonoperating Pension	(6,901,500)	(6,901,468)	32	(9,148,200)	(9,148,421)	(221)
Interest expense, net of capitalized interest	(26,207,850)	(15,608,263)	10,599,587	(21,582,375)	(12,386,225)	9,196,150
Transfer to other funds	-	284,514	284,514	-	(259,160)	(259,160)
Total nonoperating expense	(33,109,350)	(22,045,119)	11,064,231	(30,730,575)	(21,560,330)	9,170,245
Change in Net Position	\$ -	\$ 11,771,769	\$ 11,771,769	\$ -	\$ 12,037,009	\$ 12,037,009

City of Detroit Water and Sewerage Department

*Statement of Revenue and Expenses - Budget and Actual
Water and Sewer Improvement and Extension Funds*

For the Nine Months Ended March 31, 2020

	Water Improvement & Extension Fund			Sewer Improvement & Extension Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
Operating Revenue						
Commodity sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties and fees	-	-	-	-	-	-
Miscellaneous	16,799,325	146,597	(16,652,728)	8,630,250	12,666	(8,617,584)
Total operating revenue	16,799,325	146,597	(16,652,728)	8,630,250	12,666	(8,617,584)
Operating Expenses						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Contractual services	-	8,671,772	8,671,772	-	6,357,123	6,357,123
Operating supplies	-	11,632	11,632	-	789	789
Other operating	-	-	-	-	147,370	147,370
Other expenses	33,674,325	-	(33,674,325)	29,255,250	-	(29,255,250)
Insurance, claims and judgements	-	-	-	-	-	-
Capital Outlay	-	2,056,735	2,056,735	-	2,455,843	2,455,843
Total operating expenses	33,674,325	10,740,139	(22,934,186)	29,255,250	8,961,125	(20,294,125)
Operating Income (Loss)	(16,875,000)	(10,593,542)	6,281,458	(20,625,000)	(8,948,459)	11,676,541
Nonoperating Revenue (Expense)						
Loss on disposal of capital assets	-	-	-	-	-	-
Interest expense, net	-	-	-	-	(730,937)	(730,937)
Investment income	-	446,811	446,811	-	295,556	295,556
Interest revenue on lease with GLWA	16,875,000	12,363,529	(4,511,471)	20,625,000	15,110,982	(5,514,018)
Transfer to other funds	-	(2,661,003)	(2,661,003)	-	(3,774,528)	(3,774,528)
Total nonoperating expense	16,875,000	10,149,337	(6,725,663)	20,625,000	10,901,073	(9,723,927)
Change in Net Position	\$ -	\$ (444,205)	\$ (444,205)	\$ -	\$ 1,952,614	\$ 1,952,614

City of Detroit Water and Sewerage Department

*Statement of Revenue and Expenses - Budget and Actual
Water and Sewer Construction Funds*

For the Nine Months Ended March 31, 2020

	Water Construction Funds			Sewer Construction Funds		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
Operating Revenue						
Proceeds from bonds	\$ 28,773,975	\$ -	\$ (28,773,975)	\$ 18,972,000	\$ -	\$ (18,972,000)
Penalties and fees	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total operating revenue	28,773,975	-	(28,773,975)	18,972,000	-	(18,972,000)
Operating Expenses						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Contractual services	28,773,975	16,173,679	(12,600,296)	18,972,000	8,809,798	(10,162,202)
Operating supplies	-	-	-	-	-	-
Other operating	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Insurance, claims and judgements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total operating expenses	28,773,975	16,173,679	(12,600,296)	18,972,000	8,809,798	(10,162,202)
Operating Income (Loss)	-	(16,173,679)	(16,173,679)	-	(8,809,798)	(8,809,798)
Nonoperating Revenue (Expense)						
Miscellaneous (Non-operating)	-	-	-	-	-	-
Interest expense, net	-	(1,981,937)	(1,981,937)	-	(2,744,678)	(2,744,678)
Investment income	-	75,297	75,297	-	1,053,503	1,053,503
Transfer to other funds	-	2,376,489	2,376,489	-	4,033,688	4,033,688
Total nonoperating expense	-	469,849	469,849	-	2,342,513	2,342,513
Change in Net Position	\$ -	\$ (15,703,830)	\$ (15,703,830)	\$ -	\$ (6,467,285)	\$ (6,467,285)

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Board of Water Commissioners				
Salaries and Wages	\$ 122,107	\$ 45,089	\$ (77,018)	-63.1%
Employee Benefits	50,541	18,845	(31,696)	-62.7%
Contractual services	860,413	238,087	(622,326)	-72.3%
Operating supplies	13,100	-	(13,100)	-100.0%
Other operating	146,429	-	(146,429)	-100.0%
Other expense	38,725	-	(38,725)	-100.0%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	8,044	8,044	N/A
Total Board of Water Commissioners	1,231,315	310,065	(921,250)	-74.8%
Chief Executive Officer				
Salaries and Wages	725,320	719,107	(6,213)	-0.9%
Employee Benefits	299,823	158,610	(141,213)	-47.1%
Contractual services	380,226	60,116	(320,110)	-84.2%
Operating supplies	31,372	(191,530)	(222,902)	-710.5%
Other operating	568,709	435,959	(132,750)	-23.3%
Other expense	10,242	-	(10,242)	-100.0%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Chief Executive officer	2,015,692	1,182,262	(833,430)	-41.3%
Public Affairs				
Salaries and Wages	269,132	280,594	11,462	4.3%
Employee Benefits	111,217	100,693	(10,524)	-9.5%
Contractual services	962,692	785,405	(177,287)	-18.4%
Operating supplies	95,324	21,708	(73,616)	-77.2%
Other operating	125,870	4,230	(121,640)	-96.6%
Other expense	5,575	163	(5,412)	-97.1%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Public Affairs	1,569,810	1,192,793	(377,017)	-24.0%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Security				
Salaries and Wages	1,335,422	1,283,305	(52,117)	-3.9%
Employee Benefits	540,121	479,317	(60,804)	-11.3%
Contractual services	88,594	-	(88,594)	-100.0%
Operating supplies	60,830	9,837	(50,993)	-83.8%
Other operating	321,232	125,503	(195,729)	-60.9%
Other expense	35,507	1,286	(34,221)	-96.4%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Security	2,381,706	1,899,248	(482,458)	-20.3%
Field Services Director				
Salaries and Wages	362,472	416,845	54,373	15.0%
Employee Benefits	149,840	128,413	(21,427)	-14.3%
Contractual services	1,181,285	567,046	(614,239)	-52.0%
Operating supplies	24,754	-	(24,754)	-100.0%
Other operating	595,639	345,048	(250,591)	-42.1%
Other expense	55,372	30,912	(24,460)	-44.2%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Field Services Director	2,369,362	1,488,264	(881,098)	-37.2%
Field Services Operations				
Salaries and Wages	7,761,624	7,840,673	79,049	1.0%
Employee Benefits	3,117,250	2,841,696	(275,554)	-8.8%
Contractual services	1,060,767	316,318	(744,449)	-70.2%
Operating supplies	1,817,450	2,099,647	282,197	15.5%
Other operating	1,119,904	348,517	(771,387)	-68.9%
Other expense	4,503	1,961	(2,542)	-56.5%
Capital Outlay	-	2,138	2,138	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Field Services Operations	14,881,498	13,450,950	(1,430,548)	-9.6%
Field Engineering				
Salaries and Wages	2,117,521	2,426,650	309,129	14.6%
Employee Benefits	858,458	868,678	10,220	1.2%
Contractual services	110,745	44,614	(66,131)	-59.7%
Operating supplies	43,319	51,064	7,745	17.9%
Other operating	34,675	25,960	(8,715)	-25.1%
Other expense	64,024	601	(63,423)	-99.1%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Field Engineering	3,228,742	3,417,567	188,825	5.8%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Meter Operations				
Salaries and Wages	2,095,445	1,921,936	(173,509)	-8.3%
Employee Benefits	858,831	798,614	(60,217)	-7.0%
Contractual services	2,970,856	1,501,179	(1,469,677)	-49.5%
Operating supplies	307,148	131,229	(175,919)	-57.3%
Other operating	56,302	6,750	(49,552)	-88.0%
Other expense	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Meter Operations	6,288,582	4,359,708	(1,928,874)	-30.7%
Facility Operations				
Salaries and Wages	794,937	750,118	(44,819)	-5.6%
Employee Benefits	325,852	301,361	(24,491)	-7.5%
Contractual services	2,441,339	1,893,367	(547,972)	-22.4%
Operating supplies	894,574	218,960	(675,614)	-75.5%
Other operating	2,943,648	1,852,525	(1,091,123)	-37.1%
Other expense	11,073	7,264	(3,809)	-34.4%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Facility Operations	7,411,423	5,023,595	(2,387,828)	-32.2%
Fleet Operations				
Salaries and Wages	1,156,666	1,189,857	33,191	2.9%
Employee Benefits	473,241	431,493	(41,748)	-8.8%
Contractual services	(33,363)	49,526	82,889	-248.4%
Operating supplies	3,288,481	848,114	(2,440,367)	-74.2%
Other operating	20,047	-	(20,047)	-100.0%
Other expense	8,392	1,337	(7,055)	-84.1%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Fleet Operations	4,913,464	2,520,327	(2,393,137)	-48.7%
Stormwater Management				
Salaries and Wages	803,685	602,403	(201,282)	-25.0%
Employee Benefits	330,887	207,471	(123,416)	-37.3%
Contractual services	1,228,191	114,801	(1,113,390)	-90.7%
Operating supplies	30,941	15,113	(15,828)	-51.2%
Other operating	315,226	2,293	(312,933)	-99.3%
Other expense	9,665	988	(8,677)	-89.8%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Stormwater Management	2,718,595	943,069	(1,775,526)	-65.3%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
General Counsel				
Salaries and Wages	300,193	302,061	1,868	0.6%
Employee Benefits	124,128	103,795	(20,333)	-16.4%
Contractual services	1,520,033	717,800	(802,233)	-52.8%
Operating supplies	23,630	3,117	(20,513)	-86.8%
Other operating	19,980	5,242	(14,738)	-73.8%
Other expense	(1,409)	170	1,579	-112.1%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	111,433	111,433	N/A
Total General Counsel	1,986,555	1,243,618	(742,937)	-37.4%
Organizational Development				
Salaries and Wages	633,386	715,983	82,597	13.0%
Employee Benefits	261,799	235,439	(26,360)	-10.1%
Contractual services	42,053	60,750	18,697	44.5%
Operating supplies	10,640	19,477	8,837	83.1%
Other operating	77,662	66,791	(10,871)	-14.0%
Other expense	185,371	81,359	(104,012)	-56.1%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Organizational Development	1,210,911	1,179,799	(31,112)	-2.6%
Information Technology				
Salaries and Wages	1,619,820	1,444,074	(175,746)	-10.8%
Employee Benefits	669,564	458,407	(211,157)	-31.5%
Contractual services	1,038,693	666,468	(372,225)	-35.8%
Operating supplies	3,955,211	3,631,775	(323,436)	-8.2%
Other operating	2,764,371	2,568,671	(195,700)	-7.1%
Other expense	144,766	51,794	(92,972)	-64.2%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Information Technology	10,192,425	8,821,189	(1,371,236)	-13.5%
Customer Service				
Salaries and Wages	2,756,933	2,717,005	(39,928)	-1.4%
Employee Benefits	1,144,395	1,196,514	52,119	4.6%
Contractual services	420,543	24,123	(396,420)	-94.3%
Operating supplies	82,131	4,872	(77,259)	-94.1%
Other operating	102,066	6,055	(96,011)	-94.1%
Other expense	4,003	15,986	11,983	299.4%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Customer Service	4,510,071	3,964,555	(545,516)	-12.1%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Chief Financial Officer				
Salaries and Wages	493,699	477,722	(15,977)	-3.2%
Employee Benefits	204,047	124,261	(79,786)	-39.1%
Contractual services	258,260	101,017	(157,243)	-60.9%
Operating supplies	23,613	-	(23,613)	-100.0%
Other operating	1,572,078	(2,812,605)	(4,384,683)	-278.9%
Other expense	(524)	-	524	-100.0%
Capital Outlay	-	1,369	1,369	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Chief Financial Officer	2,551,173	(2,108,236)	(4,659,409)	-182.6%
Controller				
Salaries and Wages	883,538	873,690	(9,848)	-1.1%
Employee Benefits	364,827	313,771	(51,056)	-14.0%
Contractual services	1,639,503	100,449	(1,539,054)	-93.9%
Operating supplies	25,596	176,492	150,896	589.5%
Other operating	4,634	85,724	81,090	1749.9%
Other expense	4,805	1,926	(2,879)	-59.9%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total operating expenses	2,922,903	1,552,052	(1,370,851)	-46.9%
Procurement				
Salaries and Wages	980,739	611,919	(368,820)	-37.6%
Employee Benefits	440,680	209,074	(231,606)	-52.6%
Contractual services	153,478	106,399	(47,079)	-30.7%
Operating supplies	112,022	84,303	(27,719)	-24.7%
Other operating	5,787	5,690	(97)	-1.7%
Other expense	24,781	1,071	(23,710)	-95.7%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Procurement	1,717,487	1,018,456	(699,031)	-40.7%
Treasury				
Salaries and Wages	263,866	207,733	(56,133)	-21.3%
Employee Benefits	109,071	72,412	(36,659)	-33.6%
Contractual services	184,577	(871)	(185,448)	-100.5%
Operating supplies	-	6,777	6,777	N/A
Other operating	1,519,270	912,504	(606,766)	-39.9%
Other expense	5,139	-	(5,139)	-100.0%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Treasury	2,081,923	1,198,555	(883,368)	-42.4%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Public Finance				
Salaries and Wages	139,978	136,721	(3,257)	-2.3%
Employee Benefits	57,909	41,566	(16,343)	-28.2%
Contractual services	180,958	-	(180,958)	-100.0%
Operating supplies	-	-	-	N/A
Other operating	28,953	-	(28,953)	-100.0%
Other expense	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Public Finance	407,798	178,287	(229,511)	-56.3%
Finance - Budget				
Salaries and Wages	177,571	201,597	24,026	13.5%
Employee Benefits	78,668	54,079	(24,589)	-31.3%
Contractual services	66,880	-	(66,880)	-100.0%
Operating supplies	7,381	-	(7,381)	-100.0%
Other operating	648	48	(600)	-92.6%
Other expense	5,575	-	(5,575)	-100.0%
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Finance - Budget	336,723	255,724	(80,999)	-24.1%
Billing and Collections				
Salaries and Wages	804,847	527,984	(276,863)	-34.4%
Employee Benefits	332,656	195,597	(137,059)	-41.2%
Contractual services	1,763,244	1,075,557	(687,687)	-39.0%
Operating supplies	-	-	-	N/A
Other operating	-	-	-	N/A
Other expense	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Insurance, claims and judgements	-	-	-	N/A
Total Billings and Collections	2,900,747	1,799,138	(1,101,609)	-38.0%

City of Detroit Water and Sewerage Department

*Schedule of Expenses by Cost Center - Budget and Actual
Water and Sewer Operating Funds*

For the Nine Months Ended March 31, 2020

Combined Operating Funds

	Budget	Actual	Over (Under) Budget	% of Budget
Non-Departmental				
Salaries and Wages				
Employee Benefits	22,156,733	18,000,000	(4,156,733)	-18.8%
Contractual services	-	-	-	N/A
Operating supplies	-	-	-	N/A
Other operating	554,959	575,100	20,141	3.6%
Other expense	(127,068)	-	127,068	-100.0%
Wholesale charges	151,613,721	156,396,546	4,782,825	3.2%
Capital Outlay	460,100	-	(460,100)	-100.0%
Insurance, claims and judgements	-	-	-	N/A
Bad debt expense	33,528,908	26,688,317	(6,840,591)	-20.4%
Total Non-Departmental	208,187,353	201,659,963	(6,527,390)	-3.1%
Total Operating Expenses	288,016,258	256,550,948	(31,465,310)	-10.9%
Nonoperating Expenses				
Nonoperating Pension	19,644,411	16,049,889	(3,594,522)	-18.3%
Interest expense	46,915,515	27,994,488	(18,921,027)	-40.3%
Transfers to other funds	-	(25,354)	(25,354)	N/A
Total Nonoperating Expenses	66,559,926	44,019,023	(22,540,903)	-33.9%
TOTAL EXPENSES	\$ 354,576,184	\$ 300,569,971	\$ (54,006,213)	-15.2%
TOTAL WATER	\$ 91,694,240	\$ 72,336,730	(19,357,510)	-21.1%
TOTAL SEWER	262,881,944	228,233,241	(34,648,703)	-13.2%
COMBINED TOTALS	\$ 354,576,184	\$ 300,569,971	\$ (54,006,213)	-15.2%