

Detroit Water and Sewerage Department

Monthly Financial Report

For the Nine Months Ended March 31, 2019

Draft 5/1/2019



City of Detroit Water and Sewerage Department.
**Combining Statement of Net Position (Unclassified)
Water Funds**
Combining Water Funds
March 31, 2019

| | Water Operating | Water I&E | Construction Series 2013 | Construction Series 2016 | Capital Assets | Combined Water Funds |
|--|----------------------------|--------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Assets | | | | | | |
| Cash | \$ 23,298,435 | \$ 44,588,328 | \$ - | \$ - | \$ - | \$ 67,886,763 |
| Restricted Cash and Investments | 3,297,321 | - | 6,792,208 | 19,504,804 | - | 29,594,333 |
| Receivables: | | | | | | |
| Customer receivables | 14,460,488 | - | - | - | - | 14,460,488 |
| Unbilled accounts receivable | 9,724,035 | - | - | - | - | 9,724,035 |
| Other receivables | 829,143 | 127,564 | (757,661) | - | - | 199,046 |
| Receivable from Great Lakes Water Authority | 45,770,211 | 12,498 | - | - | - | 45,782,709 |
| Due from other funds | 20,378,276 | 20,276,913 | 2,944,762 | 5,038,032 | - | 48,637,983 |
| Inventory | 3,380,693 | - | - | - | - | 3,380,693 |
| Prepaid expenses | 446,022 | - | - | - | - | 446,022 |
| Assets not subject to depreciation | - | - | - | - | 57,142,765 | 57,142,765 |
| Assets subject to depreciation - net | - | - | - | - | 482,245,412 | 482,245,412 |
| Receivable from Great Lakes Water Authority (LT) | 17,096,738 | 448,460,673 | - | - | - | 465,557,411 |
| Total assets | 138,681,362 | 513,465,976 | 8,979,309 | 24,542,836 | 539,388,177 | 1,225,057,660 |
| Deferred Outflows of Resources | 14,365,753 | - | - | - | - | 14,365,753 |
| Liabilities | | | | | | |
| Accounts payable | 2,646,496 | 1,335,535 | 1,345,489 | 2,656,216 | - | 7,983,736 |
| Due to other funds | 27,174,132 | 9,181,839 | 15,002,363 | 3,629,150 | - | 54,987,484 |
| Deposits | 5,431,473 | - | - | - | - | 5,431,473 |
| Accrued salaries and wages payable | 6,737,024 | - | - | - | - | 6,737,024 |
| Accrued liabilities and other | 40,193,261 | 11,250,000 | - | - | - | 51,443,261 |
| Accrued interest | 1,941,491 | - | - | - | - | 1,941,491 |
| Accrued compensated absences | 1,675,525 | - | - | - | - | 1,675,525 |
| Accrued workers' compensation claims | 7,258,895 | - | - | - | - | 7,258,895 |
| Net pension liability | 46,942,909 | - | - | - | - | 46,942,909 |
| Net OPEB obligation | 237,462 | - | - | - | - | 237,462 |
| Bonds payable and contractual obligation | 444,805,439 | - | - | 66,865,846 | - | 511,671,285 |
| Total liabilities | 585,044,107 | 21,767,374 | 16,347,852 | 73,151,212 | - | 696,310,545 |
| Deferred Inflows of Resources | 7,120,444 | - | - | - | - | 7,120,444 |
| Net Position | | | | | | |
| Net investment in capital assets | | | | | 539,388,178 | 539,388,178 |
| Restricted: | | | | | | |
| Improvements and extensions | | 491,698,602 | (7,368,542) | (48,608,376) | | 435,721,684 |
| Budget stabilization | | | | | | - |
| Unrestricted | (439,117,455) | | | | | (439,117,455) |
| Total net position | \$ (439,117,455) | \$ 491,698,602 | \$ (7,368,542) | \$ (48,608,376) | \$ 539,388,178 | \$ 535,992,407 |

City of Detroit Water and Sewerage Department

Combining Statement of Revenue, Expenses and Changes in Net Position Water Funds

Combining Water Funds

For the Nine Months Ended March 31, 2019

| | Water Operating | Water I&E | Construction Series 2013 | Construction Series 2016 | Capital Assets | Combined Water Funds |
|---|-------------------------|-----------------------|-----------------------------|-----------------------------|-----------------------|-------------------------|
| Operating Revenue | | | | | | |
| Water sales and sewage disposal charges | \$ 78,213,422 | \$ - | \$ - | \$ - | \$ - | \$ 78,213,422 |
| Shared service revenue | 644,247 | - | - | - | - | 644,247 |
| Penalties and fees | 4,589,851 | - | - | - | - | 4,589,851 |
| Miscellaneous | 1,190,373 | 217,344 | 10,228 | 509,019 | - | 1,926,964 |
| Total operating revenue | 84,637,893 | 217,344 | 10,228 | 509,019 | - | 85,374,484 |
| Operating Expenses | | | | | | |
| Salaries, wages and benefits | 21,088,216 | - | - | 280,695 | (280,695) | 21,088,216 |
| Contractual services | 3,563,206 | 13,414,807 | - | 19,611,176 | (25,898,048) | 10,691,141 |
| Wholesale charges | 15,244,578 | - | - | - | - | 15,244,578 |
| Operating | 2,667,177 | - | - | - | - | 2,667,177 |
| Operating supplies | 1,782,692 | 3,124 | - | - | - | 1,785,816 |
| Repairs and maintenance | 745,144 | - | - | - | - | 745,144 |
| Utilities | 909,042 | - | - | - | - | 909,042 |
| Shared services | 1,312,526 | - | - | - | - | 1,312,526 |
| Miscellaneous | 4,139 | - | - | - | - | 4,139 |
| Claims and judgements | 64,366 | - | - | - | - | 64,366 |
| Bad debt | 5,120,536 | - | - | - | - | 5,120,536 |
| Depreciation | - | - | - | - | 12,699,686 | 12,699,686 |
| Total operating expenses | 52,501,622 | 13,417,931 | - | 19,891,871 | (13,479,057) | 72,332,367 |
| Operating Income (Loss) | 32,136,271 | (13,200,587) | 10,228 | (19,382,852) | 13,479,057 | 13,042,117 |
| Nonoperating Revenue (Expense) | | | | | | |
| Investment income | - | - | - | 322,435 | - | 322,435 |
| Loss on disposal of capital assets | - | - | - | - | - | - |
| Interest revenue on lease with GLWA | - | 12,527,350 | - | - | - | 12,527,350 |
| Principal forgiveness on state revolving fund loans | - | - | - | - | - | - |
| Miscellaneous (Non-operating) | 5,917 | - | - | - | - | 5,917 |
| Interest expense, net of capitalized interest | (17,469,675) | - | - | - | - | (17,469,675) |
| Total nonoperating expense | (17,463,758) | 12,527,350 | - | 322,435 | - | (4,613,973) |
| Change in Net Position | 14,672,513 | (673,237) | 10,228 | (19,060,417) | 13,479,057 | 8,428,144 |
| Net Position - Beginning of Year | (453,789,968) | 492,371,839 | (7,378,770) | (29,547,959) | 525,909,121 | 527,564,263 |
| Net Position - End of Year | \$ (439,117,455) | \$ 491,698,602 | \$ (7,368,542) | \$ (48,608,376) | \$ 539,388,178 | \$ 535,992,407 |

City of Detroit Water and Sewerage Department

Combining Statement of Net Position Sewage Disposal Funds

Combining Sewage Disposal Funds

March 31, 2019

| | Sewer Operating | Sewer I&E | Construction Series 2012 | Construction Series 2018 | Capital Assets | Combined Sewer Funds |
|---|-------------------------|-----------------------|-----------------------------|-----------------------------|-----------------------|-------------------------|
| Assets | | | | | | |
| Cash | \$ 53,799,247 | \$ 14,724,474 | \$ - | \$ - | \$ - | \$ 68,523,721 |
| Restricted Cash and Investments | 5,500,000 | - | 2,788,917 | 91,760,425 | - | 100,049,342 |
| Receivables: | | | | | | |
| Customer receivables | 63,085,163 | - | - | - | - | 63,085,163 |
| Unbilled accounts receivable | 24,200,000 | - | - | - | - | 24,200,000 |
| Other receivables | 1,429,984 | 523,477 | - | - | - | 1,953,461 |
| Receivable from Great Lakes Water Authority | 13,952,535 | - | 845,470 | - | - | 14,798,005 |
| Due from other funds | 20,393,318 | 61,498,939 | 3,715,863 | - | - | 85,608,120 |
| Inventory | 848,085 | - | - | - | - | 848,085 |
| Prepaid expenses | 423,960 | - | - | - | - | 423,960 |
| Assets not subject to depreciation | - | - | - | - | 50,047,804 | 50,047,804 |
| Assets subject to depreciation - net | - | - | - | - | 453,723,944 | 453,723,944 |
| Receivable from Great Lakes Water Authority | 38,456,230 | 548,118,599 | - | - | - | 586,574,829 |
| Total assets | 222,088,522 | 624,865,489 | 7,350,250 | 91,760,425 | 503,771,748 | 1,449,836,434 |
| Deferred Outflows of Resources | 10,402,369 | - | - | 531,771 | - | 10,934,140 |
| Liabilities | | | | | | |
| Accounts payable | 3,423,659 | 23,231,841 | 2,320,939 | - | - | 28,976,439 |
| Due to Great Lakes Water Authority | 6,822,469 | - | - | - | - | 6,822,469 |
| Due to other funds | 73,628,519 | 5,252,171 | 8,338,390 | - | - | 87,219,080 |
| Deposits | - | - | - | - | - | - |
| Accrued salaries and wages payable | 9,488,123 | - | - | - | - | 9,488,123 |
| Accrued liabilities and other | 49,917,511 | 13,750,000 | - | - | - | 63,667,511 |
| Accrued interest | 3,169,374 | - | - | - | - | 3,169,374 |
| Accrued compensated absences | 2,513,288 | - | - | - | - | 2,513,288 |
| Accrued workers' compensation claims | 3,222,992 | - | - | - | - | 3,222,992 |
| Net pension liability | 32,609,564 | - | - | - | - | 32,609,564 |
| Net OPEB obligation | 216,828 | - | - | - | - | 216,828 |
| Bonds payable and contractual obligation | 387,392,301 | - | - | 91,531,771 | - | 478,924,072 |
| Total liabilities | 572,404,628 | 42,234,012 | 10,659,329 | 91,531,771 | - | 716,829,740 |
| Deferred Inflows of Resources | 6,259,808 | - | - | - | - | 6,259,808 |
| Net Position | | | | | | |
| Net investment in capital assets | | | | | 503,771,745 | 503,771,745 |
| Restricted: | | | | | | |
| Improvements and extensions | | 582,631,478 | | | | 582,631,478 |
| Budget stabilization | | | | | | - |
| Unrestricted | (346,173,555) | | (3,309,079) | 760,425 | | (348,722,209) |
| Total net position | \$ (346,173,555) | \$ 582,631,478 | \$ (3,309,079) | \$ 760,425 | \$ 503,771,745 | \$ 737,681,014 |

City of Detroit Water and Sewerage Department

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

Combining Sewage Disposal Funds

For the Nine Months Ended March 31, 2019

| | Sewer Operating | Sewer I&E | Construction Series 2012 | Construction Series 2018 | Capital Assets | Combined Sewer Funds |
|---|-------------------------|-----------------------|-----------------------------|-----------------------------|-----------------------|-------------------------|
| Operating Revenue | | | | | | |
| Water sales and sewage disposal charges | \$ 224,820,587 | \$ - | \$ - | \$ - | \$ - | \$ 224,820,587 |
| Shared service revenue | 2,051,731 | - | - | - | - | 2,051,731 |
| Penalties and fees | 2,641,228 | - | - | - | - | 2,641,228 |
| Miscellaneous | 7,806,555 | 539,342 | 198,099 | 760,425 | - | 9,304,421 |
| Total operating revenue | 237,320,101 | 539,342 | 198,099 | 760,425 | - | 238,817,967 |
| Operating Expenses | | | | | | |
| Salaries, wages and benefits | 26,650,750 | - | - | - | - | 26,650,750 |
| Contractual services | 6,762,139 | 22,918,312 | - | - | (20,741,377) | 8,939,074 |
| Wholesale charges | 137,255,697 | - | - | - | - | 137,255,697 |
| Operating | 2,751,848 | - | - | - | - | 2,751,848 |
| Operating supplies | 167,455 | - | - | - | - | 167,455 |
| Repairs and maintenance | 634,940 | - | - | - | - | 634,940 |
| Utilities | 2,143,556 | - | - | - | - | 2,143,556 |
| Shared services | 2,868,960 | - | - | - | - | 2,868,960 |
| Miscellaneous | 1,195,382 | - | - | - | - | 1,195,382 |
| Claims and judgements | 352,846 | - | - | - | - | 352,846 |
| Bad debt | 18,193,650 | - | - | - | - | 18,193,650 |
| Depreciation | - | - | - | - | 8,951,346 | 8,951,346 |
| Total operating expenses | 198,977,223 | 22,918,312 | - | - | (11,790,031) | 210,105,504 |
| Operating Income (Loss) | 38,342,878 | (22,378,970) | 198,099 | 760,425 | 11,790,031 | 28,712,463 |
| Nonoperating Revenue (Expense) | | | | | | |
| Investment income | - | - | - | - | - | - |
| Loss on disposal of capital assets | - | - | - | - | - | - |
| Interest revenue on lease with GLWA | - | 15,311,202 | - | - | - | 15,311,202 |
| Principal forgiveness on state revolving fund loans | - | - | - | - | - | - |
| Miscellaneous (Non-operating) | - | - | - | - | - | - |
| Interest expense, net of capitalized interest | (13,121,148) | (810,916) | - | - | - | (13,932,064) |
| Total nonoperating expense | (13,121,148) | 14,500,286 | - | - | - | 1,379,138 |
| Change in Net Position | 25,221,730 | (7,878,684) | 198,099 | 760,425 | 11,790,031 | 30,091,601 |
| Net Position - Beginning of Year | (371,395,285) | 590,510,162 | (3,507,178) | - | 491,981,714 | 707,589,413 |
| Net Position - End of Year | \$ (346,173,555) | \$ 582,631,478 | \$ (3,309,079) | \$ 760,425 | \$ 503,771,745 | \$ 737,681,014 |

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, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|---------------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Operating Revenue | | | | | | |
| Retail sales | \$ 72,892,275 | \$ 78,213,422 | \$ 5,321,147 | \$ 227,079,450 | \$ 224,820,587 | \$ (2,258,863) |
| Shared service revenue | 1,258,050 | 644,247 | (613,803) | 1,887,150 | 2,051,731 | 164,581 |
| Penalties and fees | 3,300,225 | 4,589,851 | 1,289,626 | 3,723,450 | 2,641,228 | (1,082,222) |
| Miscellaneous | 2,199,375 | 1,190,373 | (1,009,002) | 375,000 | 7,806,555 | 7,431,555 |
| Total operating revenue | 79,649,925 | 84,637,893 | 4,987,968 | 233,065,050 | 237,320,101 | 4,255,051 |
| Operating Expenses | | | | | | |
| Salaries, wages and benefits | 19,289,850 | 21,088,216 | 1,798,366 | 26,116,500 | 26,650,750 | 534,250 |
| Contractual services | 6,479,325 | 3,563,206 | (2,916,119) | 14,319,975 | 6,762,139 | (7,557,836) |
| Operating | 2,610,375 | 2,667,177 | 56,802 | 5,717,025 | 2,751,848 | (2,965,177) |
| Operating supplies | 185,100 | 1,782,692 | 1,597,592 | 366,225 | 167,455 | (198,770) |
| Repairs and maintenance | 1,581,225 | 745,144 | (836,081) | 2,929,500 | 634,940 | (2,294,560) |
| Utilities | 681,975 | 909,042 | 227,067 | 1,891,200 | 2,143,556 | 252,356 |
| Miscellaneous | 11,625 | 4,139 | (7,486) | 1,971,000 | 1,195,382 | (775,618) |
| Claims and judgements | 750,000 | 64,366 | (685,634) | 2,625,000 | 352,846 | (2,272,154) |
| Wholesale charges | 15,243,600 | 15,244,578 | 978 | 137,256,825 | 137,255,697 | (1,128) |
| Shared services | 2,702,550 | 1,312,526 | (1,390,024) | 3,901,200 | 2,868,960 | (1,032,240) |
| Bad debt | 4,571,550 | 5,120,536 | 548,986 | 20,772,225 | 18,193,650 | (2,578,575) |
| Depreciation | - | - | - | - | - | - |
| Total operating expenses | 54,107,175 | 52,501,622 | (1,605,553) | 217,866,675 | 198,977,223 | (18,889,452) |
| Operating Income (Loss) | 25,542,750 | 32,136,271 | 6,593,521 | 15,198,375 | 38,342,878 | 23,144,503 |
| Nonoperating Revenue (Expense) | | | | | | |
| Miscellaneous (Non-operating) | - | 5,917 | 5,917 | 4,895,400 | - | (4,895,400) |
| Interest expense, net | (25,542,750) | (17,469,675) | 8,073,075 | (20,093,775) | (13,121,148) | 6,972,627 |
| Investment income | - | - | - | - | - | - |
| Interest revenue on lease with GLWA | - | - | - | - | - | - |
| Total nonoperating expense | (25,542,750) | (17,463,758) | 8,078,992 | (15,198,375) | (13,121,148) | 2,077,227 |
| Change in Net Position | \$ - | \$ 14,672,513 | \$ 14,672,513 | \$ - | \$ 25,221,730 | \$ 25,221,730 |

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, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|-------------------------------------|----------------------|-----------|------------------------|----------------------|-----------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Board of Water Commissioners | | | | | | |
| Salaries, wages and benefits | \$ 51,525 | \$ 18,065 | \$ (33,460) | \$ 119,850 | \$ 41,347 | \$ (78,503) |
| Contractual services | 262,200 | 233,472 | (28,728) | 611,700 | 544,823 | (66,877) |
| Operating | 59,850 | 20,893 | (38,957) | 139,500 | 48,750 | (90,750) |
| Operating supplies | 675 | - | (675) | 1,575 | - | (1,575) |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 374,250 | 272,430 | (101,820) | 872,625 | 634,920 | (237,705) |
| Chief Executive Officer | | | | | | |
| Salaries, wages and benefits | 3,475,350 | 3,798,575 | 323,225 | 2,774,850 | 3,491,877 | 717,027 |
| Contractual services | 115,875 | 85,011 | (30,864) | 270,375 | 33,626 | (236,749) |
| Operating | 572,325 | 742,326 | 170,001 | 1,335,300 | 971,806 | (363,494) |
| Operating supplies | 8,325 | 2,344 | (5,981) | 13,050 | 6,269 | (6,781) |
| Repairs and maintenance | - | 3,175 | 3,175 | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 675 | 298 | (377) | 1,575 | 1,001,617 | 1,000,042 |
| Shared services | 112,500 | 54,072 | (58,428) | - | - | - |
| Total operating expenses | 4,285,050 | 4,685,801 | 400,751 | 4,395,150 | 5,505,195 | 1,110,045 |
| Public Affairs | | | | | | |
| Salaries, wages and benefits | 102,825 | 102,932 | 107 | 240,300 | 231,842 | (8,458) |
| Contractual services | 337,500 | 223,953 | (113,547) | 787,500 | 534,689 | (252,811) |
| Operating | 51,600 | 2,712 | (48,888) | 120,300 | 9,429 | (110,871) |
| Operating supplies | 19,500 | 2,732 | (16,768) | 39,075 | 6,374 | (32,701) |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 511,425 | 332,329 | (179,096) | 1,187,175 | 782,334 | (404,841) |
| Security | | | | | | |
| Salaries, wages and benefits | 545,625 | 653,702 | 108,077 | 1,269,600 | 1,376,277 | 106,677 |
| Contractual services | 27,000 | 1,274 | (25,726) | 63,000 | 2,972 | (60,028) |
| Operating | 42,000 | 5,371 | (36,629) | 97,950 | (61,900) | (159,850) |
| Operating supplies | 14,400 | - | (14,400) | 27,225 | - | (27,225) |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 1,125 | - | (1,125) | 2,625 | - | (2,625) |
| Shared services | 76,050 | 42,675 | (33,375) | 130,200 | 99,575 | (30,625) |
| Total operating expenses | 706,200 | 703,022 | (3,178) | 1,590,600 | 1,416,924 | (173,676) |

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

For the Nine Months Ended March 31, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|----------------------------------|----------------------|-----------|------------------------|----------------------|-----------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Field Services Director | | | | | | |
| Salaries, wages and benefits | 199,125 | 176,433 | (22,692) | 298,500 | 258,823 | (39,677) |
| Contractual services | 600,000 | 359,925 | (240,075) | 600,000 | 609,213 | 9,213 |
| Operating | 34,500 | 34,126 | (374) | 49,875 | 16,068 | (33,807) |
| Operating supplies | 6,000 | - | (6,000) | 7,875 | - | (7,875) |
| Repairs and maintenance | - | (151) | (151) | - | (40,110) | (40,110) |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Shared services | 300,000 | 115,160 | (184,840) | 450,000 | 268,707 | (181,293) |
| Total operating expenses | 1,139,625 | 685,493 | (454,132) | 1,406,250 | 1,112,701 | (293,549) |
| Field Services Operations | | | | | | |
| Salaries, wages and benefits | 5,278,575 | 6,056,109 | 777,534 | 5,278,575 | 5,603,811 | 325,236 |
| Contractual services | 151,875 | 474,017 | 322,142 | 335,625 | 51,984 | (283,641) |
| Operating | 466,050 | 61,708 | (404,342) | 699,075 | 123,146 | (575,929) |
| Operating supplies | 12,525 | 1,607,948 | 1,595,423 | 17,325 | 47,691 | 30,366 |
| Repairs and maintenance | 900,000 | 217,410 | (682,590) | 1,350,000 | 74,422 | (1,275,578) |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 300 | 487 | 187 | 450 | 500 | 50 |
| Total operating expenses | 6,809,325 | 8,417,679 | 1,608,354 | 7,681,050 | 5,901,554 | (1,779,496) |
| Field Engineering | | | | | | |
| Salaries, wages and benefits | 1,036,350 | 1,160,821 | 124,471 | 1,554,525 | 1,592,377 | 37,852 |
| Contractual services | 75,000 | 45,186 | (29,814) | 37,500 | 70,575 | 33,075 |
| Operating | 29,100 | 8,897 | (20,203) | 43,650 | 13,575 | (30,075) |
| Operating supplies | 7,125 | 68 | (7,057) | 9,225 | 159 | (9,066) |
| Repairs and maintenance | - | 833 | 833 | - | 136 | 136 |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 1,500 | 139 | (1,361) | 2,250 | 232 | (2,018) |
| Total operating expenses | 1,149,075 | 1,215,944 | 66,869 | 1,647,150 | 1,677,054 | 29,904 |
| Meter Operations | | | | | | |
| Salaries, wages and benefits | 869,700 | 980,165 | 110,465 | 1,304,625 | 1,376,579 | 71,954 |
| Contractual services | 438,000 | 4,170 | (433,830) | 657,000 | 10,192 | (646,808) |
| Operating | 7,275 | 5,511 | (1,764) | 16,575 | 11,302 | (5,273) |
| Operating supplies | 10,725 | 58,078 | 47,353 | 18,375 | 130 | (18,245) |
| Repairs and maintenance | 93,300 | 15,215 | (78,085) | 207,675 | 18,143 | (189,532) |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 1,419,000 | 1,063,139 | (355,861) | 2,204,250 | 1,416,346 | (787,904) |

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

For the Nine Months Ended March 31, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|------------------------------|----------------------|-----------|------------------------|----------------------|-----------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Facility Operations | | | | | | |
| Salaries, wages and benefits | 509,100 | 435,529 | (73,571) | 764,025 | 607,319 | (156,706) |
| Contractual services | 792,375 | 642,366 | (150,009) | 1,200,225 | 1,148,693 | (51,532) |
| Operating | 4,500 | 1,667 | (2,833) | 10,500 | 3,661 | (6,839) |
| Operating supplies | 81,375 | - | (81,375) | 183,225 | - | (183,225) |
| Repairs and maintenance | 184,050 | 57,606 | (126,444) | 429,450 | 123,613 | (305,837) |
| Utilities | 681,975 | 909,042 | 227,067 | 1,591,200 | 2,143,556 | 552,356 |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 2,253,375 | 2,046,210 | (207,165) | 4,178,625 | 4,026,842 | (151,783) |
| Fleet Operations | | | | | | |
| Salaries, wages and benefits | 600,900 | 767,267 | 166,367 | 901,200 | 1,066,942 | 165,742 |
| Contractual services | 616,650 | 17,640 | (599,010) | 945,600 | 26,460 | (919,140) |
| Operating | 8,775 | 1,978 | (6,797) | 20,325 | 4,617 | (15,708) |
| Operating supplies | 7,350 | (815) | (8,165) | 10,500 | - | (10,500) |
| Repairs and maintenance | 366,750 | 333,848 | (32,902) | 855,750 | 397,437 | (458,313) |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 1,600,425 | 1,119,918 | (480,507) | 2,733,375 | 1,495,456 | (1,237,919) |
| Stormwater Management | | | | | | |
| Salaries, wages and benefits | - | - | - | 905,550 | 595,691 | (309,859) |
| Contractual services | - | - | - | 1,297,500 | 757,230 | (540,270) |
| Operating | - | - | - | 46,500 | 9,278 | (37,222) |
| Operating supplies | - | - | - | 11,250 | - | (11,250) |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | 300,000 | - | (300,000) |
| Miscellaneous | - | - | - | 3,750 | - | (3,750) |
| Total operating expenses | - | - | - | 2,564,550 | 1,362,199 | (1,202,351) |
| General Counsel | | | | | | |
| Salaries, wages and benefits | 112,275 | 99,853 | (12,422) | 261,900 | 239,772 | (22,128) |
| Contractual services | 475,875 | 162,500 | (313,375) | 1,477,875 | 154,927 | (1,322,948) |
| Operating | 11,700 | 24,495 | 12,795 | 27,300 | 10,980 | (16,320) |
| Operating supplies | - | - | - | - | - | - |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 1,125 | 338 | (787) | 2,625 | 49,788 | 47,163 |
| Claims and judgements | 750,000 | 64,366 | (685,634) | 2,625,000 | 352,846 | (2,272,154) |
| Total operating expenses | 1,350,975 | 351,552 | (999,423) | 4,394,700 | 808,313 | (3,586,387) |

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

For the Nine Months Ended March 31, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|-----------------------------------|----------------------|-----------|------------------------|----------------------|-----------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Organizational Development | | | | | | |
| Salaries, wages and benefits | 232,500 | 265,151 | 32,651 | 542,550 | 592,946 | 50,396 |
| Contractual services | 1,800 | 5,462 | 3,662 | 4,200 | 12,745 | 8,545 |
| Operating | 79,875 | 15,921 | (63,954) | 121,650 | 26,490 | (95,160) |
| Operating supplies | 675 | 5,695 | 5,020 | 1,575 | 12,625 | 11,050 |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 314,850 | 292,229 | (22,621) | 669,975 | 644,806 | (25,169) |
| Information Technology | | | | | | |
| Salaries, wages and benefits | 492,675 | 483,058 | (9,617) | 1,149,900 | 1,086,350 | (63,550) |
| Contractual services | 306,675 | 336,445 | 29,770 | 715,575 | 733,773 | 18,198 |
| Operating | 661,575 | 672,165 | 10,590 | 1,606,950 | 980,968 | (625,982) |
| Operating supplies | - | - | - | - | - | - |
| Repairs and maintenance | 23,625 | 1,063 | (22,562) | 55,125 | - | (55,125) |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | 2,000 | 2,000 | - | 3,000 | 3,000 |
| Shared services | 2,214,000 | 951,815 | (1,262,185) | 3,321,000 | 2,220,903 | (1,100,097) |
| Total operating expenses | 3,698,550 | 2,446,546 | (1,252,004) | 6,848,550 | 5,024,994 | (1,823,556) |
| Customer Service | | | | | | |
| Salaries, wages and benefits | 1,528,275 | 1,535,196 | 6,921 | 3,572,925 | 3,417,518 | (155,407) |
| Contractual services | 241,875 | (37,681) | (279,556) | 564,375 | 119,702 | (444,673) |
| Operating | 44,025 | 8,301 | (35,724) | 102,525 | 15,344 | (87,181) |
| Operating supplies | 9,975 | - | (9,975) | 15,900 | - | (15,900) |
| Repairs and maintenance | - | 2,199 | 2,199 | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 5,625 | 409 | (5,216) | 13,125 | 955 | (12,170) |
| Total operating expenses | 1,829,775 | 1,508,424 | (321,351) | 4,268,850 | 3,553,519 | (715,331) |
| Chief Financial Officer | | | | | | |
| Salaries, wages and benefits | 171,525 | 164,092 | (7,433) | 404,400 | 367,561 | (36,839) |
| Contractual services | 78,750 | 14,818 | (63,932) | 183,600 | 22,227 | (161,373) |
| Operating | 375 | - | (375) | 975 | - | (975) |
| Operating supplies | - | 376 | 376 | - | 524 | 524 |
| Repairs and maintenance | - | - | - | - | 329 | 329 |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 450 | - | (450) | 1,050 | - | (1,050) |
| Shared services | - | 148,804 | 148,804 | - | 279,775 | 279,775 |
| Total operating expenses | 251,100 | 328,090 | 76,990 | 590,025 | 670,416 | 80,391 |

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

For the Nine Months Ended March 31, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|------------------------------|----------------------|---------|------------------------|----------------------|-----------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Controller | | | | | | |
| Salaries, wages and benefits | 354,375 | 354,978 | 603 | 827,400 | 784,713 | (42,687) |
| Contractual services | 894,375 | 111,548 | (782,827) | 2,086,875 | 174,424 | (1,912,451) |
| Operating | 8,850 | 94,433 | 85,583 | 20,700 | 120,636 | 99,936 |
| Operating supplies | 450 | 105,821 | 105,371 | 1,050 | 93,346 | 92,296 |
| Repairs and maintenance | - | 38,930 | 38,930 | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 450 | 167 | (283) | 1,050 | 307 | (743) |
| Total operating expenses | 1,258,500 | 705,877 | (552,623) | 2,937,075 | 1,173,426 | (1,763,649) |
| Procurement | | | | | | |
| Salaries, wages and benefits | 384,750 | 327,479 | (57,271) | 898,125 | 731,195 | (166,930) |
| Contractual services | 19,350 | 24,449 | 5,099 | 45,150 | 50,115 | 4,965 |
| Operating | 6,075 | 1,023 | (5,052) | 14,175 | 2,343 | (11,832) |
| Operating supplies | 3,000 | 5 | (2,995) | 4,500 | - | (4,500) |
| Repairs and maintenance | 13,500 | 75,016 | 61,516 | 31,500 | 60,970 | 29,470 |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | 375 | 301 | (74) | 825 | 703 | (122) |
| Total operating expenses | 427,050 | 428,273 | 1,223 | 994,275 | 845,326 | (148,949) |
| Treasury | | | | | | |
| Salaries, wages and benefits | 106,500 | 87,772 | (18,728) | 248,850 | 199,492 | (49,358) |
| Contractual services | 56,250 | - | (56,250) | 131,250 | - | (131,250) |
| Operating | 159,825 | 675,553 | 515,728 | 372,975 | 79,577 | (293,398) |
| Operating supplies | - | 440 | 440 | - | 337 | 337 |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 322,575 | 763,765 | 441,190 | 753,075 | 279,406 | (473,669) |
| Public Finance | | | | | | |
| Salaries, wages and benefits | 57,600 | 55,665 | (1,935) | 134,025 | 125,360 | (8,665) |
| Contractual services | - | - | - | - | - | - |
| Operating | - | - | - | - | - | - |
| Operating supplies | - | - | - | - | - | - |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 57,600 | 55,665 | (1,935) | 134,025 | 125,360 | (8,665) |

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

For the Nine Months Ended March 31, 2019

| | Water Operating Fund | | | Sewer Operating Fund | | |
|---------------------------------|----------------------|----------------------|------------------------|-----------------------|-----------------------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| Finance - Budget | | | | | | |
| Salaries, wages and benefits | 57,300 | 51,688 | (5,612) | 133,575 | 118,779 | (14,796) |
| Contractual services | 20,400 | - | (20,400) | 47,550 | - | (47,550) |
| Operating | 1,875 | - | (1,875) | 4,500 | - | (4,500) |
| Operating supplies | 3,000 | - | (3,000) | 4,500 | - | (4,500) |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 82,575 | 51,688 | (30,887) | 190,125 | 118,779 | (71,346) |
| Billing and Collections | | | | | | |
| Salaries, wages and benefits | 266,100 | 193,136 | (72,964) | 621,300 | 444,076 | (177,224) |
| Contractual services | 967,500 | 858,651 | (108,849) | 2,257,500 | 1,703,769 | (553,731) |
| Operating | - | - | - | - | - | - |
| Operating supplies | - | - | - | - | - | - |
| Repairs and maintenance | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total operating expenses | 1,233,600 | 1,051,787 | (181,813) | 2,878,800 | 2,147,845 | (730,955) |
| Non-Departmental | | | | | | |
| Operating Pension | 2,856,900 | 3,320,550 | 463,650 | 1,909,950 | 2,300,103 | 390,153 |
| Water Retail Assistance Program | 360,225 | 290,097 | (70,128) | 865,725 | 365,778 | (499,947) |
| Miscellaneous | - | - | - | 1,941,675 | 138,280 | (1,803,395) |
| Wholesale charges | 15,243,600 | 15,244,578 | 978 | 137,256,825 | 137,255,697 | (1,128) |
| Bad debt expense | 4,571,550 | 5,120,536 | 548,986 | 20,772,225 | 18,193,650 | (2,578,575) |
| Total operating expenses | 23,032,275 | 23,975,761 | 943,486 | 162,746,400 | 158,253,508 | (4,492,892) |
| Total Cost Centers | \$ 54,107,175 | \$ 52,501,622 | \$ (1,605,553) | \$ 217,866,675 | \$ 198,977,223 | \$ (18,889,452) |