

# **Detroit Water and Sewerage Department**

## **Monthly Financial Report**

**For the Nine Months Ended March 31, 2019**

**Draft 5/6/2019**



# Water Funds

## Combining Water Funds

March 31, 2019

	Water Operating	Water I&E	Construction Series 2013	Construction Series 2016	Capital Assets	Combined Water Funds
<b>Assets</b>						
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
Cash on deposit with GLWA	6,889,944	-	-	-	-	6,889,944
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	7,739,367	12,498	-	-	-	7,751,865
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
<b>Total assets</b>	<b>107,540,462</b>	<b>513,465,976</b>	<b>8,979,309</b>	<b>24,542,836</b>	<b>539,388,177</b>	<b>1,193,916,760</b>
<b>Deferred Outflows of Resources</b>	<b>14,365,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,365,753</b>
<b>Liabilities</b>						
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	9,052,361	11,250,000	-	-	-	20,302,361
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
<b>Total liabilities</b>	<b>553,903,207</b>	<b>21,767,374</b>	<b>16,347,852</b>	<b>73,151,212</b>	<b>-</b>	<b>665,169,645</b>
<b>Deferred Inflows of Resources</b>	<b>7,120,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,120,444</b>
<b>Net Position</b>						
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)
<b>Total net position</b>	<b>\$ (439,117,455)</b>	<b>\$ 491,698,602</b>	<b>\$ (7,368,542)</b>	<b>\$ (48,608,376)</b>	<b>\$ 539,388,178</b>	<b>\$ 535,992,407</b>

**Water Funds**

**Combining Water Funds**

**For the Nine Months Ended March 31, 2019**

	<b>Water Operating</b>	<b>Water I&amp;E</b>	<b>Construction Series 2013</b>	<b>Construction Series 2016</b>	<b>Capital Assets</b>	<b>Combined Water Funds</b>
<b>Operating Revenue</b>						
Water sales	\$ 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
<b>Operating Expenses</b>						
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
<b>Operating Income (Loss)</b>	32,136,271	(13,200,587)	10,228	(19,382,852)	13,479,057	13,042,117
<b>Nonoperating Revenue (Expense)</b>						
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)
<b>Change in Net Position</b>	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
<b>Net Position - End of Year</b>	<b>\$ (439,117,455)</b>	<b>\$ 491,698,602</b>	<b>\$ (7,368,542)</b>	<b>\$ (48,608,376)</b>	<b>\$ 539,388,178</b>	<b>\$ 535,992,407</b>

# 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
<b>Assets</b>						
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
<b>Deferred Outflows of Resources</b>	10,402,369	-	-	531,771	-	10,934,140
<b>Liabilities</b>						
Accounts payable	3,423,659	921,071	2,320,939	-	-	6,665,669
Due to Great Lakes Water Authority	29,770,294	22,310,770	-	-	-	52,081,064
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	26,969,686	13,750,000	-	-	-	40,719,686
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
<b>Deferred Inflows of Resources</b>	6,259,808	-	-	-	-	6,259,808
<b>Net Position</b>						
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

# 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
<b>Operating Revenue</b>						
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
<b>Operating Expenses</b>						
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
<b>Operating Income (Loss)</b>	38,342,878	(22,378,970)	198,099	760,425	11,790,031	28,712,463
<b>Nonoperating Revenue (Expense)</b>						
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
<b>Change in Net Position</b>	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
<b>Net Position - End of Year</b>	<b>\$ (346,173,555)</b>	<b>\$ 582,631,478</b>	<b>\$ (3,309,079)</b>	<b>\$ 760,425</b>	<b>\$ 503,771,745</b>	<b>\$ 737,681,014</b>



*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
<b>Operating Revenue</b>						
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
<b>Operating Expenses</b>						
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)
<b>Operating Income (Loss)</b>	25,542,750	32,136,271	6,593,521	15,198,375	38,342,878	23,144,503
<b>Nonoperating Revenue (Expense)</b>						
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
<b>Change in Net Position</b>	<b>\$ -</b>	<b>\$ 14,672,513</b>	<b>\$ 14,672,513</b>	<b>\$ -</b>	<b>\$ 25,221,730</b>	<b>\$ 25,221,730</b>

**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
<b>Board of Water Commissioners</b>						
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)
<b>Chief Executive Officer</b>						
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
<b>Public Affairs</b>						
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)
<b>Security</b>						
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)

For the Nine Months Ended March 31, 2019

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Field Services Director</b>						
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)
<b>Field Services Operations</b>						
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)
<b>Field Engineering</b>						
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
<b>Meter Operations</b>						
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)



For the Nine Months Ended March 31, 2019

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Facility Operations</b>						
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)
<b>Fleet Operations</b>						
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)
<b>Stormwater Management</b>						
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)
<b>General Counsel</b>						
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 judgments	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)

For the Nine Months Ended March 31, 2019

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Organizational Development</b>						
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)
<b>Information Technology</b>						
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)
<b>Customer Service</b>						
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)
<b>Chief Financial Officer</b>						
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

For the Nine Months Ended March 31, 2019

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Controller</b>						
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)
<b>Procurement</b>						
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)
<b>Treasury</b>						
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)
<b>Public Finance</b>						
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)

For the Nine Months Ended March 31, 2019

	Water Operating Fund			Sewer Operating Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Finance - Budget</b>						
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)
<b>Billing and Collections</b>						
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)
<b>Non-Departmental</b>						
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)
<b>Total Cost Centers</b>	<b>\$ 54,107,175</b>	<b>\$ 52,501,622</b>	<b>\$ (1,605,553)</b>	<b>\$ 217,866,675</b>	<b>\$ 198,977,223</b>	<b>\$ (18,889,452)</b>