

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

Agenda

Monday, September 11, 2023 ♦ 5:00 PM

Sinclair Water Plant

Opening

1. Call to Order
2. Public Participation

Minutes

- [3.](#) Approval of Minutes - July 10, 2023

Reports I

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

New Business

5. Train #1 Fill Valve Actuator Replacement - Discussion/Action

Old Business

6. Sinclair Water Authority Retirement Plan Termination - Discussion/Action

Reports II

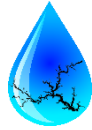
- [7.](#) Plant Production Reports
- [8.](#) Financial Reports (2024 Budget Planning Discussion)

Closing

9. Next Meeting - November 13, 2023
10. Adjournment

File Attachments for Item:

3. Approval of Minutes - July 10, 2023



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

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

The Sinclair Water Authority met on Monday, July 10, 2023 at approximately 5:00 PM at the Sinclair Water Plant, 126 Cay Drive, Milledgeville, Georgia.

PRESENT

- Chairman Robert Brown
- Member Sammy Hall
- Member Tommy Jefferson
- Member Ed Walker
- Member Jeff Wooten

STAFF PRESENT

- Plant Manager Clay Stuart
- Clerk Lynn Butterworth

OTHERS PRESENT

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

Opening

1. Call to Order
Chairman Brown called the meeting to order at approximately 5:00 p.m.
2. Public Participation
None

Minutes

3. Approval of Minutes - May 8, 2023 Regular Meeting
Motion to approve the May 8, 2023 Regular Meeting Minutes.
Motion made by Member Hall, Seconded by Member Wooten.
Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Wooten

Motion to move agenda item #5 “Sinclair Water Authority Retirement Plan Termination” to agenda item #4 (in front of Operations Report).
Motion made by Member Jefferson, Seconded by Member Hall.
Voting Yea: Chairman Brown, Member Hall, Member Jefferson, Member Wooten

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July 10, 2023		

New Business

4. Sinclair Water Authority Retirement Plan Termination - Discussion/Action

Mr. Greg Gease of ACCG Retirement joined the meeting via telephone. A handout was distributed for ACCG Retirement Services – 401(a) & 457(b) Retirement Programs – Program Funds and Returns As of: March 31, 2023. Mr. Gease and the board reviewed the estimated plan termination liability. If all of the plan members elect Annuity, the estimate is \$230,000. If all of the plan members elect Lump Sum, the estimate is \$161,000. The board needs to terminate the current plan due to the expense of it because only three employees are on it. The administrative costs of the plan are the same for a few employees or hundreds of employees. ACCG requires 90 days notification to terminate the plan. The board wants to find out from participants what they want to do, however, their consent to terminate is not required. The current cost to administer the plan is \$23,000 per year.

Motion to terminate the current ACCG Retirement Plan with a 90 day notice.

Motion made by Member Walker, Seconded by Member Jefferson.

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

Reports I

5. Operations Report presented by ESG, Inc.

Project Manager Brice Doolittle gave the operations report:

- The Sinclair Water Plant is fully staffed
- High service and pre-clearwell Chlorine analyzers were installed

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

New Business continued

6. Turbidimeter Replacement - Discussion/Action

Project Manager Doolittle reviewed a quote from Hydrocal for two SWAN Turbidity Meters. The quote was \$9,450.00 for two units. Mr. Doolittle advised that this is outside of the capital plan and funds will come from the repair budget.

Motion to purchase two turbidity meters from Hydrocal for \$9,450.

Motion made by Member Hall, Seconded by Member Jefferson.

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

Old Business

None

Reports II

7. Plant Production Reports

Project Manager Doolittle reviewed the plant production reports. He advised that Baldwin County has purchased 69,447,839 gallons and Putnam County has purchased 39,712,482 gallons. No action was taken.

8. Financial Reports

Financial reports are in the meeting package to review. Member Jefferson commented that the “Cash with Fiscal Agent” line (11.1200) seemed high. He requested to have Heather Harris, ESG Director of Accounting, to check the figures. Vice President Counts and Project Manager Doolittle advised that they have already asked her to look into this issue. Mr. Doolittle also advised that the Georgia Power bill comes once a year, but the cost is going to be spread out over

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the entire year instead of showing all at once. He also advised that depreciation is included every month instead of just once per year. The GEFA loan balance is currently \$851,580.00 and cash in the bank is \$1.7 million. Member Jefferson also requested to have Ms. Harris shop around for CDs. Mr. Doolittle also advised that the net pension liability is included in the financials. No action was taken.

Closing

9. Next Meeting - September 11, 2023

The next meeting is scheduled for September 11, 2023. Chairman Brown advised that he will be absent at the September meeting and that his term is up at the end of the year and he will not be reapplying.

10. Adjournment

Motion to adjourn the meeting.

Motion made by Member Jefferson, Seconded by Member Walker.

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

Meeting adjourned at approximately 5:38 p.m.

ATTEST:

Lynn Butterworth
Clerk

Robert Brown
Chairman

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File Attachments for Item:

4. Operations Report presented by ESG, Inc.



Sinclair Water Authority

SWA BOARD MEETING
September 11, 2023



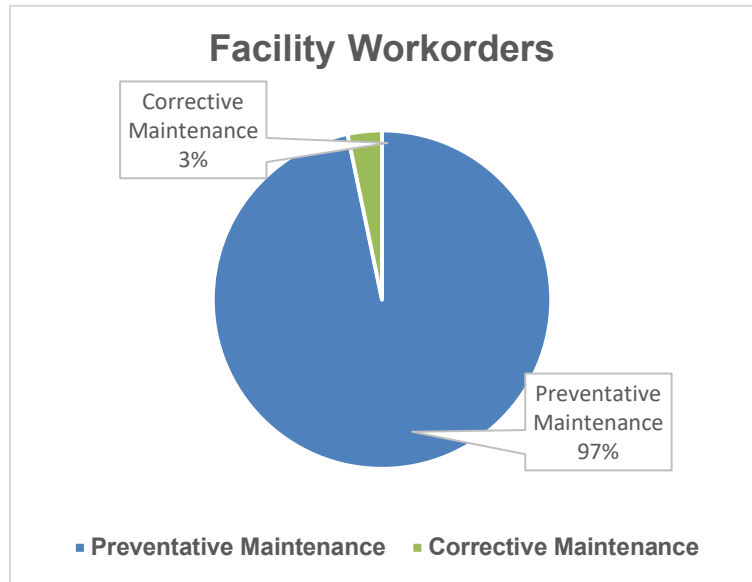
ESG management and staff are pleased to present this update to the Sinclair Water Authority Board of Directors covering operations and maintenance activities for the prior month. It is our privilege to serve our community with high-quality services and support the citizens of Baldwin and Putnam Counties

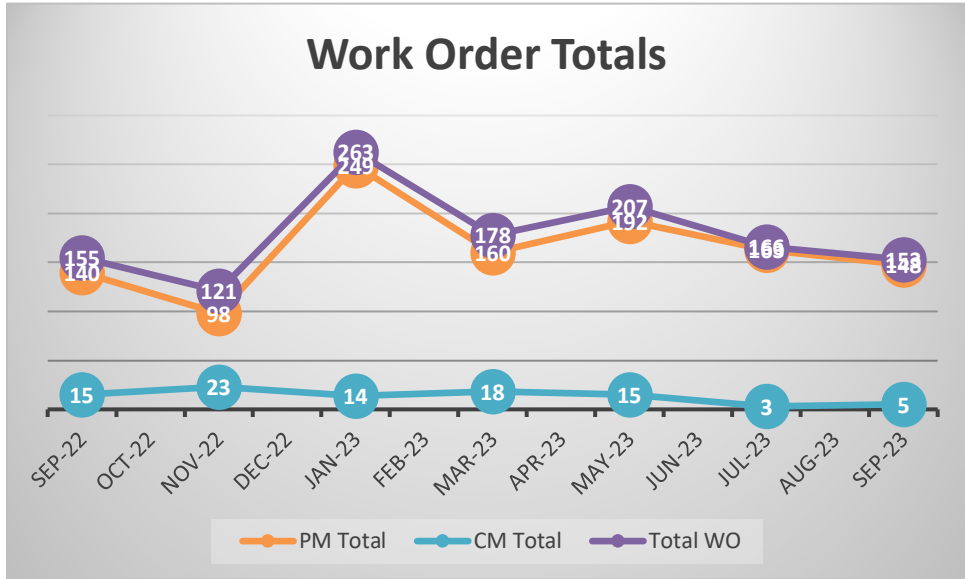
EXECUTIVE SUMMARY

During the last reporting period, all alum sludge was removed from the plant and repurposed by the Baldwin County Public Works Department. Diversion shrouds were put back in place in sedimentation basin # 1. Once completed the settled water turbidity dropped by 0.2 mg/L, thus extending the overall run time of the membrane trains. Finally, the upgrade of SWA’s SCADA system began.

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 **147** preventative work orders and completed **3** corrective maintenance work orders.





The graph to the right represents a summary of all works orders completed since September 2022.

OPERATIONS

The ESG team has continued to work towards identifying and addressing all issues within the plant, as well as finding ways to optimize each part of the treatment process. Several corrective actions and plant improvements have been completed or are currently in progress.

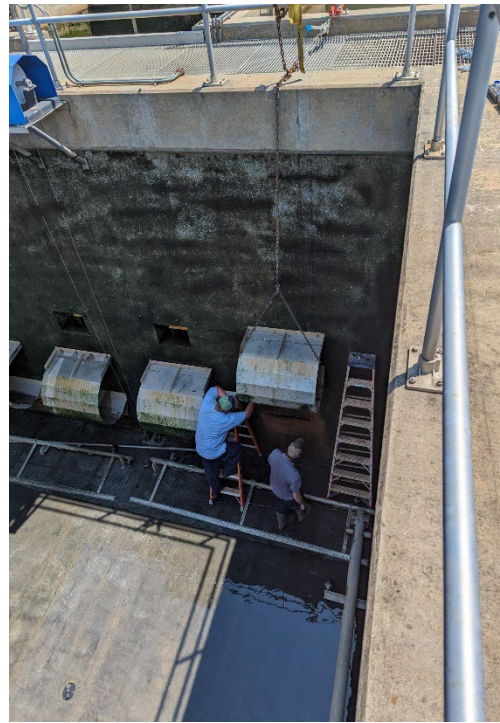
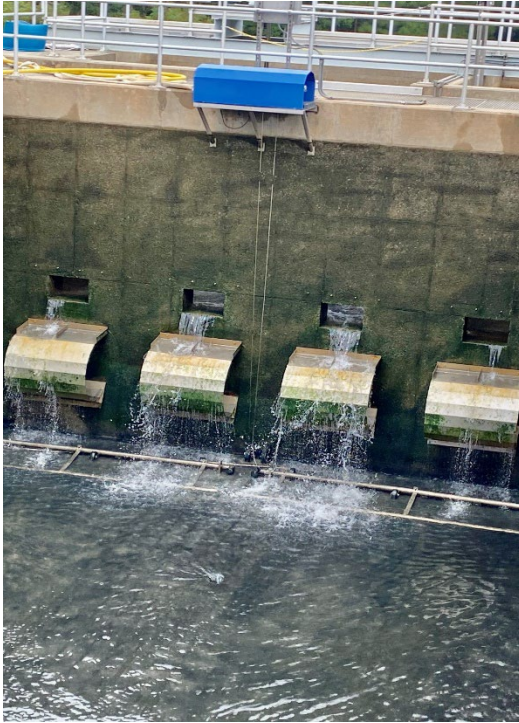
Raw Water Intake

- Blowbacks were performed on intake screens; this method dislodges any trash or debris accumulated on intake screens.
- All empty chemical totes have been hauled off by vender.
- Raw water pump 4 pressure relief valve (PRV) outlet pipe ruptured and needed to be repaired.



Flocculation / Sedimentation Basins

- Sedimentation Basins 1 and 2 were both drained and cleaned. This allows for reduced manganese levels.
- Sedimentation Basin 2 stainless shrouds were replaced over inlet openings. This allows for much better settling capabilities and detention time.
- Accurate alum doses continue to give us good flock and settling capabilities.



**Pictured above, Clay Stuart & Morgan Ham replace stainless inlet shrouds on basin 2.*

Membrane Filters

- Scada 1 computer has completely shut down. To be replaced with Scada upgrade.
- Repairs have been made on train 3. It is recommended that this train be replaced before December of 2023.
- Train 1 has a faulty fill valve actuator and needs replacing.
- New Swan Turbidimeters have been installed on Train 1 and Combined filters.



**Pictured above, Clay Stuart, installs new Swan Turbidimeters.*

Chemical Feed / CIP System

- Leaking CIP discharge valve scheduled to be replaced.
- Cracked CIP tank, waiting on vendor for scheduled repair date.
- Chlorine set points have been slightly increased to ensure demand is met in the distribution system.
- The Leaking Sodium Hydroxide line in the chemical room has been repaired.
- Aluminum Sulfate storage tank level sensor needs replacing.

Clearwell / High Service

- New Chlorine Analyzers continue to give very accurate readings with very little maintenance required.
- Clearwell level sensor may need replacing in the near future. The tank's manual external level indicator needs to be repaired.
- Quartey flow meter calibrations were completed on high service meters.

Lagoons

- In the process of drying lagoon # 2.
- All dried Alum Sludge has been hauled off by Baldwin County.



Fleet

- Quarterly PM's have been completed.

Projects for the coming months:

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

File Attachments for Item:

7. Plant Production Reports

Flows Monthly Report

Date	Time	Raw	Permeate	Lagoon	Putnam	Baldwin	Choby's	Total Dist
2023-08-01	23:59:59	4,319,619	4,061,349	276,840	1,287,348	2,594,679		3,882,027
2023-08-02	23:59:59	4,258,346	3,995,777	288,606	1,268,177	2,445,485		3,713,662
2023-08-03	23:59:59	3,802,175	3,562,129	293,930	1,364,196	2,354,106		3,718,302
2023-08-04	23:59:59	3,604,843	3,372,751	278,070	1,309,117	2,251,996		3,561,113
2023-08-05	23:59:59	4,160,696	3,896,604	286,019	1,343,957	2,370,167		3,714,124
2023-08-06	23:59:59	4,377,292	4,112,847	292,722	1,394,238	2,440,888		3,835,126
2023-08-07	23:59:59	3,602,298	3,367,299	259,690	1,210,866	2,249,197		3,460,063
2023-08-08	23:59:59	3,983,029	3,742,409	289,310	1,283,667	2,234,491		3,518,158
2023-08-09	23:59:59	3,555,022	3,314,362	255,103	1,403,919	2,182,581		3,586,500
2023-08-10	23:59:59	3,890,754	3,638,158	281,309	1,315,658	2,348,573		3,664,231
2023-08-11	23:59:59	3,758,063	3,520,813	271,166	1,197,799	2,076,179		3,273,978
2023-08-12	23:59:59	3,907,289	3,660,180	261,585	1,425,428	2,401,700		3,827,128
2023-08-13	23:59:59	4,458,298	4,187,637	284,024	1,440,956	2,661,716		4,102,672
2023-08-14	23:59:59	3,989,610	3,758,883	258,367	1,385,508	2,222,154		3,607,662
2023-08-15	23:59:59	3,965,933	3,715,739	295,797	1,279,259	2,230,880		3,510,139
2023-08-16	23:59:59	3,752,366	3,502,143	274,282	1,426,375	2,119,191		3,545,566
2023-08-17	23:59:59	4,055,096	3,809,541	262,006	1,431,422	2,322,476		3,753,898
2023-08-18	23:59:59	4,033,076	3,781,467	261,893	1,302,945	2,304,798		3,607,743
2023-08-19	23:59:59	4,237,801	3,974,729	266,016	1,465,330	2,511,555		3,976,885
2023-08-20	23:59:59	4,510,966	4,227,015	305,434	1,629,492	2,531,170		4,160,662
2023-08-21	23:59:59	4,130,161	3,867,962	278,119	1,330,405	2,592,963		3,923,368
2023-08-22	23:59:59	3,970,679	3,728,252	264,044	1,494,609	2,378,541		3,873,150
2023-08-23	23:59:59	4,312,014	4,035,190	298,399	1,338,651	2,560,696		3,899,347
2023-08-24	23:59:59	4,329,866	4,063,657	278,710	1,468,133	2,392,749		3,860,882
2023-08-25	23:59:59	4,264,799	4,000,199	282,624	1,500,277	2,689,100		4,189,377
2023-08-26	23:59:59	4,910,730	4,616,267	314,561	1,434,415	2,780,391		4,214,806
2023-08-27	23:59:59	4,534,001	4,266,070	315,997	1,415,585	2,860,039		4,275,624
2023-08-28	23:59:59	4,923,598	4,312,749	640,369	1,589,397	2,683,447		4,272,844
2023-08-29	23:59:59	3,981,331	3,406,745	618,884	1,169,469	2,024,006		3,193,475
2023-08-30	23:59:59	1,857,395	1,793,273	127,118	912,897	1,326,639		2,239,536
2023-08-31	23:59:59	2,410,947	2,261,221	161,018	954,175	1,562,242		2,516,417
TOTAL:		123,848,093	115,553,417	9,122,012	41,773,670	72,704,795		114,478,465
MIN:		1,857,395	1,793,273	127,118	912,897	1,326,639		2,239,536
MAX:		4,923,598	4,616,267	640,369	1,629,492	2,860,039		4,275,624
AVG:		3,995,100	3,727,530	294,258	1,347,538	2,345,316		3,692,854
COUNT:		31	31	31	31	31	0	31

Aug-23

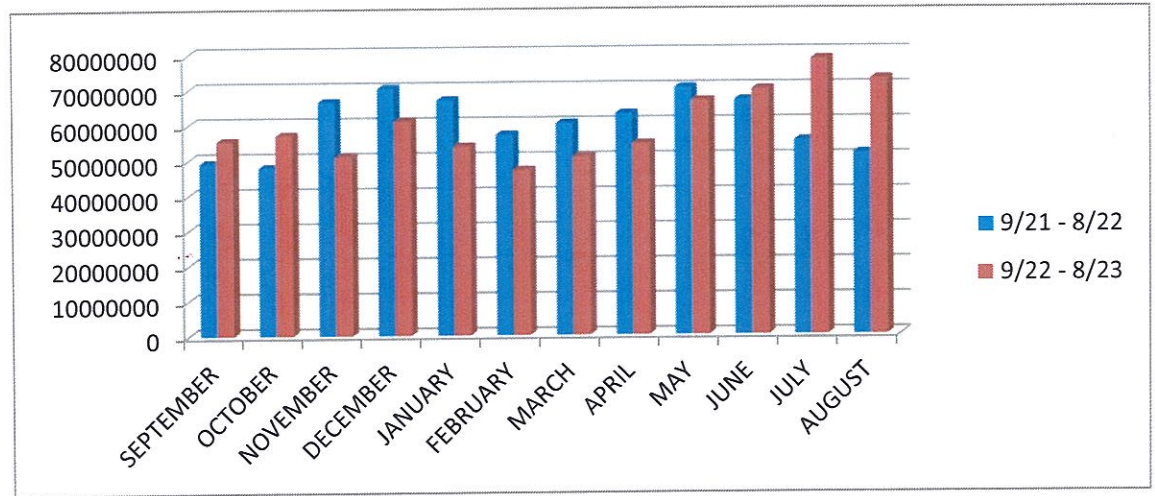
<u>Baldwin Gallons Usage</u>		<u>Baldwin Usage Info</u>	
Baldwin Main Meter	72,704,795	Baldwin Usage	72,704,795
Average of South Putnam Meters	369,075	Baldwin AUGUST Projected Usage	60,000,000
		Baldwin Excess Usage %	17%
		Baldwin % of Total Usage	63%
BALDWIN GALLONS USED	72,335,720	Baldwin SEPTEMBER Projected Usage	59,000,000

<u>Putnam Gallons Usage</u>		<u>Putnam Usage Info</u>	
Putnam Main Meter	41,773,670	Putnam Usage	41,773,670
Average of South Putnam Meters	369,075	Putnam AUGUST Projected Usage	37,000,000
		Putnam Excess Usage %	11%
		Putnam % of Total Usage	37%
PUTNAM GALLONS USED	42,142,745	Putnam SEPTEMBER Projected Usage	35,000,000

Total of Gallons	114,478,465
Baldwin	63%
Putnam	37%
Total of Gallons	100%

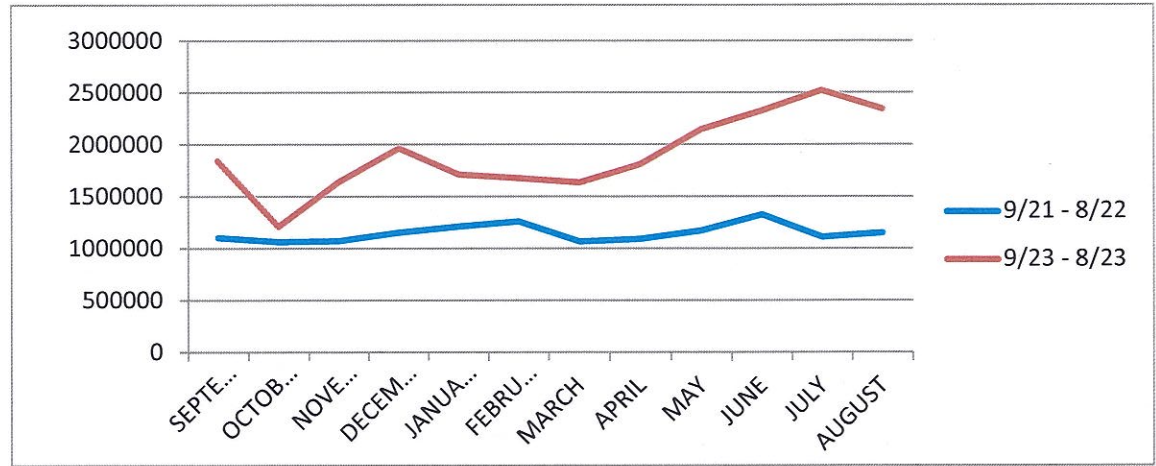
MONTHLY BILLABLE GALLONS FOR BALDWIN COUNTY September 2021 Thru August 2023

	GALLONS 9/21 - 8/22	GALLONS 9/22 - 8/23
SEPTEMBER	49247764	55392578
OCTOBER	47979233	57049594
NOVEMBER	66632526	50912574
DECEMBER	70443011	60979204
JANUARY	67062860	53782192
FEBRUARY	57158054	47044504
MARCH	60329379	50778760
APRIL	63055942	54415751
MAY	70389040	66632175
JUNE	66895810	69816914
JULY	55273933	78379499
AUGUST	51650583	72704795



MONTHLY FLOW RATES FOR BALDWIN COUNTY September 2021 Thru August 2023

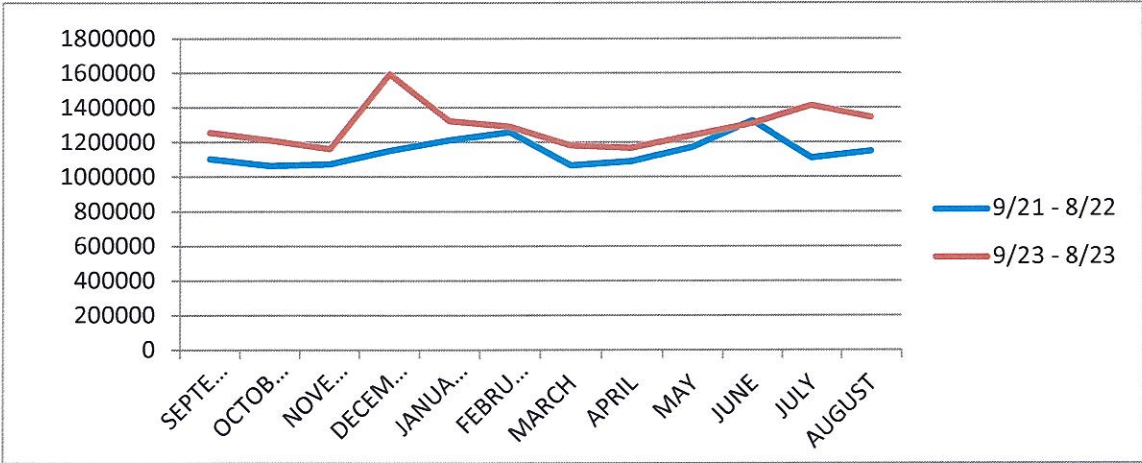
	FLOWRATES* 9/21 - 8/22	FLOWRATES* 9/23 - 8/23
SEPTEMBER	1106920	1846419
OCTOBER	1068774	1213299
NOVEMBER	1076051	1642341
DECEMBER	1155328	1967071
JANUARY	1214911	1714557
FEBRUARY	1262513	1680160
MARCH	1070069	1638024
APRIL	1092999	1813358
MAY	1175421	2149425
JUNE	1328733	2327230
JULY	1114231	2528371
AUGUST	1153002	2345316



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

MONTHLY FLOW RATES FOR PUTNAM COUNTY September 2021 Thru August 2023

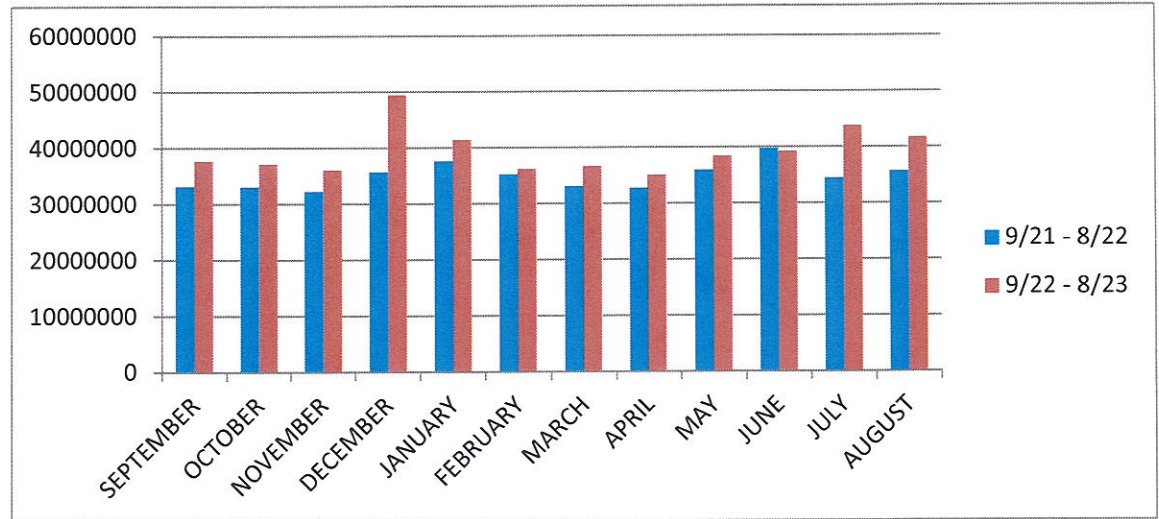
	FLOWRATES* 9/21 - 8/22	FLOWRATES* 9/23 - 8/23
SEPTEMBER	1106920	1258607
OCTOBER	1068774	1213299
NOVEMBER	1076051	1164698
DECEMBER	1155328	1597767
JANUARY	1214911	1324952
FEBRUARY	1262513	1294224
MARCH	1070069	1184235
APRIL	1092999	1169250
MAY	1175421	1241480
JUNE	1328733	1311447
JULY	1114231	1414857
AUGUST	1153002	1347538



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

MONTHLY BILLABLE GALLONS FOR PUTNAM COUNTY September 2021 Thru August 2023

	GALLONS 9/21 - 8/22	GALLONS 9/22 - 8/23
SEPTEMBER	33207606	37758225
OCTOBER	33132009	37243221
NOVEMBER	32281538	36105668
DECEMBER	35815196	49530804
JANUARY	37662243	41442614
FEBRUARY	35350379	36238290
MARCH	33172141	36711313
APRIL	32789981	35077504
MAY	36017128	38485868
JUNE	39861997	39343407
JULY	34541175	43860556
AUGUST	35743083	41773670



File Attachments for Item:

8. Financial Reports (2024 Budget Planning Discussion)

Sinclair Water Authority
Balance Sheet
As of August 31, 2023

1:24 PM

09/08/2023

Accrual Basis

Aug 31, 23

ASSETS

Current Assets

Checking/Savings

58.2000 · Cash

11.1111 · Exchange Bank Operating 204,161.77

11.1120 · Exchange - Reserve 647,166.91

11.1200 · Cash With Fiscal Agent 292,163.73

Total 58.2000 · Cash 1,143,492.41

Total Checking/Savings 1,143,492.41

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 116,011.40

Total Other Current Assets 309,230.98

Total Current Assets 1,452,645.57

Fixed Assets

11.7100 · Land & Row 76,763.35

11.7400 · Water Treatment Plant 18,252,679.61

11.7410 · Accum Depr-Buildings -8,533,563.17

11.7500 · Machinery and Equipment 141,722.33

11.7510 · Accum Depr-Machinery & Equip -112,548.23

11.7620 · CIP - Membrane Replacement 140,747.00

11.7635 · CIP-Chemical Storage Room 6,711.62

Total Fixed Assets 9,972,512.51

Other Assets

11.9000 · Deferred Outflows of Resources

11.9300 · Defrred Outflw of Resrc-Pension 10,838.00

Total 11.9000 · Deferred Outflows of Resources 10,838.00

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

11.9500 · Def Outflows - Membrane Replace 182,203.13

Total Other Assets 300,108.49

TOTAL ASSETS 11,725,266.57

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

12.1122 · VISA -0.97

Total Credit Cards -0.97

Other Current Liabilities

12.1190 · Accrued Payables 73,664.00

	<u>Aug 31, 23</u>
12.2400 · Acrued Interest Payable	117,501.60
Total Other Current Liabilities	<u>191,165.60</u>
Total Current Liabilities	191,164.63
Long Term Liabilities	
12.5265 · Net Pension Liability	43,666.00
12.5300 · Notes Payable non-current	
12.5320 · GEFA Loan Payable 2013	80,793.84
12.5330 · GEFA Loan Payable 2014	762,041.50
Total 12.5300 · Notes Payable non-current	<u>842,835.34</u>
12.5660 · Series 2019 Bonds Payable	10,350,000.00
12.9000 · Deferred Inflows of Resources	
12.9300 · Deferd Inflows of Resrs-Pension	17,586.00
Total 12.9000 · Deferred Inflows of Resources	<u>17,586.00</u>
12.9310 · Def Inflows of Res-S19 Bd Prem	1,541,889.00
Total Long Term Liabilities	<u>12,795,976.34</u>
Total Liabilities	12,987,140.97
Equity	
13.2400 · Contributed Capital-USDA	1,907,000.00
13.3700 · Retained Earnings	-3,055,779.01
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	<u>39,693.44</u>
Total Equity	<u>-1,261,874.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,725,266.57</u></u>

Sinclair Water Authority
Profit & Loss
 January through August 2023

	Jan 23	Feb 23	Mar 23
Ordinary Income/Expense			
Income			
34.4200 · Water sales			
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	106,270.77
34.4220 · Water sales - Putnam	86,948.81	86,948.81	86,948.81
Total 34.4200 · Water sales	193,219.58	193,219.58	193,219.58
36.1000 · Interest Earned	930.70	1,242.10	1,352.16
Total Income	194,150.28	194,461.68	194,571.74
Gross Profit	194,150.28	194,461.68	194,571.74
Expense			
52 · Services			
52.1000 · Professional & technical			
52.1200 · Professional services			
52.1220 · Accounting Services	500.00	0.00	0.00
52.1230 · Operations Management	57,346.00	57,346.00	57,346.00
Total 52.1200 · Professional services	57,846.00	57,346.00	57,346.00
52.1300 · Technical services			
52.1320 · Computer Services	259.00	259.00	259.00
Total 52.1300 · Technical services	259.00	259.00	259.00
Total 52.1000 · Professional & technical	58,105.00	57,605.00	57,605.00
52.2000 · Property services			
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	3,916.67
52.2210 · Building Maintenance	8,583.33	8,583.33	8,583.33
Total 52.2000 · Property services	12,500.00	12,500.00	12,500.00
52.3000 · Other services			
52.3100 · Insurance Expense	1,420.33	1,420.33	1,420.33
52.3200 · Telephone (communications)	337.86	237.79	338.86
52.3600 · Dues and fees	28.11	28.11	28.11
52.3850 · Contract Labor	525.00	0.00	0.00
Total 52.3000 · Other services	2,311.30	1,686.23	1,787.30
Total 52 · Services	72,916.30	71,791.23	71,892.30
53 · Supplies			
53.1100 · Office Supplies	0.00	0.00	0.00
53.1135 · Chemicals	26,333.33	26,333.33	26,333.33
53.1140 · Laboratory Supplies	0.00	0.00	0.00
53.1200 · Utilities / Energy	20,674.41	14,694.96	12,827.93
53.1220 · Raw Water Withdrawal	3,708.00	3,708.00	3,708.00
53.1270 · Gasoline	0.00	0.00	0.00
Total 53 · Supplies	50,715.74	44,736.29	42,869.26
66700 · Professional Fees	35.00	0.00	0.00
Total Expense	123,667.04	116,527.52	114,761.56
Net Ordinary Income	70,483.24	77,934.16	79,810.18

	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>
Other Income/Expense			
Other Expense			
56 · Depreciation & amortization			
56.1000 · Depreciation Expense	56,237.56	56,237.56	56,237.56
Total 56 · Depreciation & amortization	<u>56,237.56</u>	<u>56,237.56</u>	<u>56,237.56</u>
58 · Debt service			
58.2310 · GEFA Loan #1 Interest Expense	154.85	154.85	154.85
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,555.63	1,555.63
58.2350 · Series 2019 Interest	0.00	0.00	0.00
Total 58 · Debt service	<u>1,710.48</u>	<u>1,710.48</u>	<u>1,710.48</u>
Total Other Expense	<u>57,948.04</u>	<u>57,948.04</u>	<u>57,948.04</u>
Net Other Income	<u>-57,948.04</u>	<u>-57,948.04</u>	<u>-57,948.04</u>
Net Income	<u><u>12,535.20</u></u>	<u><u>19,986.12</u></u>	<u><u>21,862.14</u></u>

Sinclair Water Authority
Profit & Loss
 January through August 2023

	Apr 23	May 23	Jun 23
Ordinary Income/Expense			
Income			
34.4200 · Water sales			
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	106,270.77
34.4220 · Water sales - Putnam	86,948.81	86,948.81	86,948.81
Total 34.4200 · Water sales	193,219.58	193,219.58	193,219.58
36.1000 · Interest Earned	1,773.36	294.51	501.48
Total Income	194,992.94	193,514.09	193,721.06
Gross Profit	194,992.94	193,514.09	193,721.06
Expense			
52 · Services			
52.1000 · Professional & technical			
52.1200 · Professional services			
52.1220 · Accounting Services	0.00	0.00	0.00
52.1230 · Operations Management	57,346.00	54,346.00	57,346.00
Total 52.1200 · Professional services	57,346.00	54,346.00	57,346.00
52.1300 · Technical services			
52.1320 · Computer Services	259.00	259.00	259.00
Total 52.1300 · Technical services	259.00	259.00	259.00
Total 52.1000 · Professional & technical	57,605.00	54,605.00	57,605.00
52.2000 · Property services			
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	3,916.67
52.2210 · Building Maintenance	8,583.33	8,705.33	8,583.33
Total 52.2000 · Property services	12,500.00	12,622.00	12,500.00
52.3000 · Other services			
52.3100 · Insurance Expense	1,420.33	1,420.33	1,420.33
52.3200 · Telephone (communications)	338.02	238.27	339.52
52.3600 · Dues and fees	63.11	28.11	28.11
52.3850 · Contract Labor	0.00	525.00	0.00
Total 52.3000 · Other services	1,821.46	2,211.71	1,787.96
Total 52 · Services	71,926.46	69,438.71	71,892.96
53 · Supplies			
53.1100 · Office Supplies	0.00	103.50	0.00
53.1135 · Chemicals	26,333.33	26,333.33	26,333.33
53.1140 · Laboratory Supplies	0.00	426.39	0.00
53.1200 · Utilities / Energy	10,512.56	12,151.48	12,647.02
53.1220 · Raw Water Withdrawal	3,708.00	3,708.00	3,708.00
53.1270 · Gasoline	0.00	0.00	183.45
Total 53 · Supplies	40,553.89	42,722.70	42,871.80
66700 · Professional Fees	0.00	0.00	0.00
Total Expense	112,480.35	112,161.41	114,764.76
Net Ordinary Income	82,512.59	81,352.68	78,956.30

	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>
Other Income/Expense			
Other Expense			
56 · Depreciation & amortization			
56.1000 · Depreciation Expense	56,237.56	56,237.56	56,237.56
Total 56 · Depreciation & amortization	<u>56,237.56</u>	<u>56,237.56</u>	<u>56,237.56</u>
58 · Debt service			
58.2310 · GEFA Loan #1 Interest Expense	154.85	154.85	154.85
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,555.63	1,555.63
58.2350 · Series 2019 Interest	114,037.50	0.00	0.00
Total 58 · Debt service	<u>115,747.98</u>	<u>1,710.48</u>	<u>1,710.48</u>
Total Other Expense	<u>171,985.54</u>	<u>57,948.04</u>	<u>57,948.04</u>
Net Other Income	<u>-171,985.54</u>	<u>-57,948.04</u>	<u>-57,948.04</u>
Net Income	<u>-89,472.95</u>	<u>23,404.64</u>	<u>21,008.26</u>

Sinclair Water Authority
Profit & Loss
January through August 2023

	Jul 23	Aug 23	TOTAL
Ordinary Income/Expense			
Income			
34.4200 · Water sales			
34.4210 · Water sales - Baldwin	106,270.77	106,270.77	850,166.16
34.4220 · Water sales - Putnam	86,948.81	86,948.81	695,590.48
Total 34.4200 · Water sales	193,219.58	193,219.58	1,545,756.64
36.1000 · Interest Earned	770.14	777.95	7,642.40
Total Income	193,989.72	193,997.53	1,553,399.04
Gross Profit	193,989.72	193,997.53	1,553,399.04
Expense			
52 · Services			
52.1000 · Professional & technical			
52.1200 · Professional services			
52.1220 · Accounting Services	0.00	0.00	500.00
52.1230 · Operations Management	57,346.00	57,346.00	455,768.00
Total 52.1200 · Professional services	57,346.00	57,346.00	456,268.00
52.1300 · Technical services			
52.1320 · Computer Services	259.00	259.00	2,072.00
Total 52.1300 · Technical services	259.00	259.00	2,072.00
Total 52.1000 · Professional & technical	57,605.00	57,605.00	458,340.00
52.2000 · Property services			
52.2150 · Alum Sludge Disposal	3,916.67	3,916.67	31,333.36
52.2210 · Building Maintenance	8,583.33	8,583.33	68,788.64
Total 52.2000 · Property services	12,500.00	12,500.00	100,122.00
52.3000 · Other services			
52.3100 · Insurance Expense	1,985.92	1,985.92	12,493.82
52.3200 · Telephone (communications)	712.97	411.69	2,954.98
52.3600 · Dues and fees	28.11	28.11	259.88
52.3850 · Contract Labor	525.00	0.00	1,575.00
Total 52.3000 · Other services	3,252.00	2,425.72	17,283.68
Total 52 · Services	73,357.00	72,530.72	575,745.68
53 · Supplies			
53.1100 · Office Supplies	0.00	0.00	103.50
53.1135 · Chemicals	26,333.33	26,333.33	210,666.64
53.1140 · Laboratory Supplies	0.00	0.00	426.39
53.1200 · Utilities / Energy	15,745.80	19,722.64	118,976.80
53.1220 · Raw Water Withdrawal	3,708.00	3,708.00	29,664.00
53.1270 · Gasoline	282.32	0.00	465.77
Total 53 · Supplies	46,069.45	49,763.97	360,303.10
66700 · Professional Fees	0.00	0.00	35.00
Total Expense	119,426.45	122,294.69	936,083.78
Net Ordinary Income	74,563.27	71,702.84	617,315.26

	<u>Jul 23</u>	<u>Aug 23</u>	<u>TOTAL</u>
Other Income/Expense			
Other Expense			
56 · Depreciation & amortization			
56.1000 · Depreciation Expense	56,237.56	56,237.56	449,900.48
Total 56 · Depreciation & amortization	<u>56,237.56</u>	<u>56,237.56</u>	<u>449,900.48</u>
58 · Debt service			
58.2310 · GEFA Loan #1 Interest Expense	154.85	154.85	1,238.80
58.2320 · GEFA Loan #2 Interest Expense	1,555.63	1,555.63	12,445.04
58.2350 · Series 2019 Interest	0.00	0.00	114,037.50
Total 58 · Debt service	<u>1,710.48</u>	<u>1,710.48</u>	<u>127,721.34</u>
Total Other Expense	<u>57,948.04</u>	<u>57,948.04</u>	<u>577,621.82</u>
Net Other Income	<u>-57,948.04</u>	<u>-57,948.04</u>	<u>-577,621.82</u>
Net Income	<u><u>16,615.23</u></u>	<u><u>13,754.80</u></u>	<u><u>39,693.44</u></u>

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

Table with 18 columns: Jan 23, Budget, \$ Over Budget, % of Budget, Feb 23, Budget, \$ Over Budget, % of Budget, Mar 23, Budget, \$ Over Budget, % of Budget, Apr 23, Budget, \$ Over Budget, % of Budget, May 23, Budget. Rows include Ordinary Income/Expense, Expense (51-53), and Net Income. Total Net Income for Jan 23 is 12,935.20 and for Budget is 105.49.

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

Table with columns: Ordinary Income/Expense, \$ Over Budget, % of Budget, Jun 23, Budget, \$ Over Budget, % of Budget, Jul 23, Budget, \$ Over Budget, % of Budget, Aug 23, Budget, \$ Over Budget, % of Budget, Jan - Aug 23, Budget, \$ Over Budget, % of Budget. Rows include categories like Income, Expense, and Net Income.

Sinclair Water Authority
Profit & Loss
 January through August 2023

	Jan - Aug 23	Jan - Aug 22
Ordinary Income/Expense		
Income		
34.4200 · Water sales		
34.4210 · Water sales - Baldwin	850,166.16	802,043.52
34.4220 · Water sales - Putnam	695,590.48	656,217.44
Total 34.4200 · Water sales	1,545,756.64	1,458,260.96
36.1000 · Interest Earned	7,642.40	5,473.12
38.9000 · Other Income	0.00	502,257.88
Total Income	1,553,399.04	1,965,991.96
Gross Profit	1,553,399.04	1,965,991.96
Expense		
51 · Pers Serv & Benefits		
51.2000 · Employee Benefits		
51.2100 · Group Health Insurance	0.00	0.00
51.2120 · BCBS-Dental	0.00	392.25
51.2130 · BCBS-Vision	0.00	29.82
51.2460 · Pension Plan	0.00	6,408.00
51.2700 · Workers' Compensation	0.00	-344.00
51.2900 · Group Life Insurance	0.00	205.39
Total 51.2000 · Employee Benefits	0.00	6,691.46
Total 51 · Pers Serv & Benefits	0.00	6,691.46
52 · Services		
52.1000 · Professional & technical		
52.1200 · Professional services		
52.1210 · Legal Fees	0.00	381.50
52.1220 · Accounting Services	500.00	3,200.00
52.1230 · Operations Management	455,768.00	695,651.36
Total 52.1200 · Professional services	456,268.00	699,232.86
52.1300 · Technical services		
52.1320 · Computer Services	2,072.00	1,554.91
52.1330 · Laboratory Testing	0.00	-430.00
52.1340 · Payroll Processing	0.00	0.00
Total 52.1300 · Technical services	2,072.00	1,124.91
Total 52.1000 · Professional & technical	458,340.00	700,357.77
52.2000 · Property services		
52.2150 · Alum Sludge Disposal	31,333.36	0.00
52.2210 · Building Maintenance	68,788.64	0.00
52.2700 · Membrane Maintenance Services	0.00	19,278.00
Total 52.2000 · Property services	100,122.00	19,278.00
52.3000 · Other services		
52.3100 · Insurance Expense	12,493.82	2,840.66

	<u>Jan - Aug 23</u>	<u>Jan - Aug 22</u>
52.3200 · Telephone (communications)	2,954.98	2,703.92
52.3600 · Dues and fees	259.88	0.00
52.3850 · Contract Labor	1,575.00	2,100.00
Total 52.3000 · Other services	<u>17,283.68</u>	<u>7,644.58</u>
Total 52 · Services	575,745.68	727,280.35
53 · Supplies		
53.1100 · Office Supplies	103.50	0.00
53.1135 · Chemicals	210,666.64	0.00
53.1140 · Laboratory Supplies	426.39	0.00
53.1200 · Utilities / Energy	118,976.80	137,323.93
53.1220 · Raw Water Withdrawal	29,664.00	0.00
53.1270 · Gasoline	465.77	0.00
Total 53 · Supplies	<u>360,303.10</u>	<u>137,323.93</u>
66700 · Professional Fees	35.00	0.00
Total Expense	<u>936,083.78</u>	<u>871,295.74</u>
Net Ordinary Income	617,315.26	1,094,696.22
Other Income/Expense		
Other Expense		
Capital Project Reserve	0.00	103,915.24
56 · Depreciation & amortization		
56.1000 · Depreciation Expense	449,900.48	449,900.48
Total 56 · Depreciation & amortization	<u>449,900.48</u>	<u>449,900.48</u>
58 · Debt service		
58.1350 · Series 2019 Principal	0.00	225,000.00
58.2310 · GEFA Loan #1 Interest Expense	1,238.80	1,272.83
58.2320 · GEFA Loan #2 Interest Expense	12,445.04	12,709.22
58.2350 · Series 2019 Interest	114,037.50	231,450.00
Total 58 · Debt service	<u>127,721.34</u>	<u>470,432.05</u>
Total Other Expense	<u>577,621.82</u>	<u>1,024,247.77</u>
Net Other Income	<u>-577,621.82</u>	<u>-1,024,247.77</u>
Net Income	<u><u>39,693.44</u></u>	<u><u>70,448.45</u></u>

Sinclair Water Authority
Profit & Loss
January through August 2023

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09/08/2023
Accrual Basis

	<u>\$ Change</u>
Ordinary Income/Expense	
Income	
34.4200 · Water sales	
34.4210 · Water sales - Baldwin	48,122.64
34.4220 · Water sales - Putnam	39,373.04
Total 34.4200 · Water sales	<u>87,495.68</u>
36.1000 · Interest Earned	2,169.28
38.9000 · Other Income	-502,257.88
Total Income	<u>-412,592.92</u>
Gross Profit	-412,592.92
Expense	
51 · Pers Serv & Benefits	
51.2000 · Employee Benefits	
51.2100 · Group Health Insurance	0.00
51.2120 · BCBS-Dental	-392.25
51.2130 · BCBS-Vision	-29.82
51.2460 · Pension Plan	-6,408.00
51.2700 · Workers' Compensation	344.00
51.2900 · Group Life Insurance	-205.39
Total 51.2000 · Employee Benefits	<u>-6,691.46</u>
Total 51 · Pers Serv & Benefits	-6,691.46
52 · Services	
52.1000 · Professional & technical	
52.1200 · Professional services	
52.1210 · Legal Fees	-381.50
52.1220 · Accounting Services	-2,700.00
52.1230 · Operations Management	-239,883.36
Total 52.1200 · Professional services	<u>-242,964.86</u>
52.1300 · Technical services	
52.1320 · Computer Services	517.09
52.1330 · Laboratory Testing	430.00
52.1340 · Payroll Processing	0.00
Total 52.1300 · Technical services	<u>947.09</u>
Total 52.1000 · Professional & technical	-242,017.77
52.2000 · Property services	
52.2150 · Alum Sludge Disposal	31,333.36
52.2210 · Building Maintenance	68,788.64
52.2700 · Membrane Maintenance Services	-19,278.00
Total 52.2000 · Property services	<u>80,844.00</u>
52.3000 · Other services	
52.3100 · Insurance Expense	9,653.16

	<u>\$ Change</u>
52.3200 · Telephone (communications)	251.06
52.3600 · Dues and fees	259.88
52.3850 · Contract Labor	-525.00
Total 52.3000 · Other services	<u>9,639.10</u>
Total 52 · Services	-151,534.67
53 · Supplies	
53.1100 · Office Supplies	103.50
53.1135 · Chemicals	210,666.64
53.1140 · Laboratory Supplies	426.39
53.1200 · Utilities / Energy	-18,347.13
53.1220 · Raw Water Withdrawal	29,664.00
53.1270 · Gasoline	465.77
Total 53 · Supplies	<u>222,979.17</u>
66700 · Professional Fees	35.00
Total Expense	<u>64,788.04</u>
Net Ordinary Income	-477,380.96
Other Income/Expense	
Other Expense	
Capital Project Reserve	-103,915.24
56 · Depreciation & amortization	
56.1000 · Depreciation Expense	0.00
Total 56 · Depreciation & amortization	<u>0.00</u>
58 · Debt service	
58.1350 · Series 2019 Principal	-225,000.00
58.2310 · GEFA Loan #1 Interest Expense	-34.03
58.2320 · GEFA Loan #2 Interest Expense	-264.18
58.2350 · Series 2019 Interest	-117,412.50
Total 58 · Debt service	<u>-342,710.71</u>
Total Other Expense	<u>-446,625.95</u>
Net Other Income	446,625.95
Net Income	<u><u>-30,755.01</u></u>

Sinclair Water Authority
Balance Sheet
As of August 31, 2023

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09/08/2023

Accrual Basis

Aug 31, 23

ASSETS

Current Assets

Checking/Savings

58.2000 · Cash

11.1111 · Exchange Bank Operating 204,161.77

11.1120 · Exchange - Reserve 647,166.91

11.1200 · Cash With Fiscal Agent 292,163.73

Total 58.2000 · Cash 1,143,492.41

Total Checking/Savings 1,143,492.41

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 116,011.40

Total Other Current Assets 309,230.98

Total Current Assets 1,452,645.57

Fixed Assets

11.7100 · Land & Row 76,763.35

11.7400 · Water Treatment Plant 18,252,679.61

11.7410 · Accum Depr-Buildings -8,533,563.17

11.7500 · Machinery and Equipment 141,722.33

11.7510 · Accum Depr-Machinery & Equip -112,548.23

11.7620 · CIP - Membrane Replacement 140,747.00

11.7635 · CIP-Chemical Storage Room 6,711.62

Total Fixed Assets 9,972,512.51

Other Assets

11.9000 · Deferred Outflows of Resources

11.9300 · Defrred Outflw of Resrc-Pension 10,838.00

Total 11.9000 · Deferred Outflows of Resources 10,838.00

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

11.9500 · Def Outflows - Membrane Replace 182,203.13

Total Other Assets 300,108.49

TOTAL ASSETS 11,725,266.57

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

12.1122 · VISA -0.97

Total Credit Cards -0.97

Other Current Liabilities

12.1190 · Accrued Payables 73,664.00

	<u>Aug 31, 23</u>
12.2400 · Acrued Interest Payable	117,501.60
Total Other Current Liabilities	<u>191,165.60</u>
Total Current Liabilities	191,164.63
Long Term Liabilities	
12.5265 · Net Pension Liability	43,666.00
12.5300 · Notes Payable non-current	
12.5320 · GEFA Loan Payable 2013	80,793.84
12.5330 · GEFA Loan Payable 2014	762,041.50
Total 12.5300 · Notes Payable non-current	<u>842,835.34</u>
12.5660 · Series 2019 Bonds Payable	10,350,000.00
12.9000 · Deferred Inflows of Resources	
12.9300 · Deferd Inflows of Resrs-Pension	17,586.00
Total 12.9000 · Deferred Inflows of Resources	<u>17,586.00</u>
12.9310 · Def Inflows of Res-S19 Bd Prem	1,541,889.00
Total Long Term Liabilities	<u>12,795,976.34</u>
Total Liabilities	12,987,140.97
Equity	
13.2400 · Contributed Capital-USDA	1,907,000.00
13.3700 · Retained Earnings	-3,055,779.01
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	39,693.44
Total Equity	<u>-1,261,874.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,725,266.57</u></u>