

Board of Public Utilities

Regular Meeting Agenda

Monday, February 27, 2012
4:00 p.m., DPW Conference Room, 1199 8th Avenue



City of South Haven

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Approval of Minutes – November 28, 2011
5. Interested Citizens in the Audience Will be Heard on Items Not on the Agenda

REPORTS

6. **Cost of Energy from Indiana-Michigan Power Company (AEP)**
 - A. 2012 Billings – All Charges
 - B. 2011 Billings – All Charges
7. **Financial Reports**
 - A. Water Fund CuFt Comparisons
 - B. Water Fund Financial Statement
 - C. Sewer Fund Financial Statement
 - D. Electric Fund KWH Comparisons
 - E. Electric Fund Financial Statement
 - F. 2011 Audit Reconciliation
8. **Water Filtration Plant Construction Project**
 - A. Fishbeck, Thompson, Carr & Huber Monthly Status Report 40
 - B. Fishbeck, Thompson, Carr & Huber Monthly Status Report 41

9. Unresolved Issues Report

UNFINISHED BUSINESS

10. Board will be presented the WWTP Evaluation/Master Plan Supplemental Evaluation letter report prepared by Hubbell, Roth & Clark, Inc.

11. Board will be presented an update of the Indian Grove Infrastructure Project prepared by Abonmarche Consultants, Inc.

NEW BUSINESS

12. Board will be presented the Data Evaluation Report of Water Quality Sampling for *E. coli*, Peterson and Phoenix Drains prepared by Fishbeck, Thompson, Carr & Huber.

13. Board will be requested to approve the purchase of consignment transformers from Power Line Supply.

14. Next meeting is scheduled for Monday, March 26, 2012 at 4:00 pm in the DPW Conference Room, 1199 8th Avenue, South Haven, Michigan.

15. Director's Comments

16. Board Member Comments

17. Adjourn

RESPECTFULLY SUBMITTED,

Roger Huff, P.E.
Public Works Director

South Haven Department of Public Works is Barrier-free and the City of South Haven will provide the necessary reasonable auxiliary aids and services for persons with disabilities, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting to individuals with disabilities at the meeting upon seven (7) days notice to the South Haven City Clerk. Individuals with disabilities requiring services should contact the City Clerk by writing or calling South Haven City Hall at (269) 637-0750.

Board of Public Utilities

Regular Meeting Minutes

Monday, November 28, 2011
4:00 p.m., DPW Conference Room
1199 8th Avenue



City of South Haven

1. Call to Order at 4:00 p.m. by Stickland

2. Roll Call

Present: Berry, Burr, Henry, Olson, Rose (ex-officio), Stein (ex-officio), Stickland

Absent: Overhiser (ex-officio)

Also present: Bill Conklin, Engineer; Wendy Hochstedler, Finance Director

3. Approval of Agenda

Motion by Burr, second by Berry to approve the agenda as presented. All in favor. Motion carried.

4. Approval of Minutes – October 31, 2011

Motion by Berry, second by Henry to approve the October 31, 2011 minutes with the following additions:

Olson requested that staff pursue possible change to the contract should be pursued.

- 1.) Not limiting liability to the amount of the contractor's insurance
- 2.) Responsibilities during construction (omit the sentence saying the contractor is not liable for making sure the sub-contractors do the work properly).

5. Interested Citizens in the Audience Will be Heard on Items Not on the Agenda

None at this time.

REPORTS

6. Cost of Energy from Indiana-Michigan Power Company (AEP)

- A. 2010 Billings – All Charges
- B. 2011 Billings – All Charges

Olson noted that on page 7 there are multiple items with the date of March 10th. Halberstadt stated that Conklin can correct that. Olson also noted there are two sets of Cost of Energy reports in the packet and Halberstadt noted that it was his error.

7. Financial Reports

- A. Electric Fund – Financial Statement through October 31, 2011
- B. Water Fund – Financial Statement through October 31, 2011
- C. Sewer Fund – Financial Statement through October 31, 2011
- D. Electric Fund – Review of Percentage Billed
- E. Water Fund – Review of Percentage Billed

Stein said the adopted budget shows that we have exceeded the budget. Hochstedler said Hochstedler will follow up and let the board know the actual figures. Stein said he appreciates the year to year comparisons by month. Hochstedler said she would see that the board gets that, explaining that the report included in this month's packet was what was sent to Council. Burr asked who decided to send this to council; Hochstedler noted that was City Manager Dissette's decision. Burr noted that the report does not have a lot of value at the council level. Burr said if we are going to send something to Council it should be a year-to-date comparison.

Stickland said the most important part of this report is the "% of Budget" column; if we were on budget all those percentages would be 33%. Stein said we need to compare October of the current year with October of the previous year. Hochstedler said she would see that the comparison gets updated to a different format as requested.

Burr asked if the finance director had any comments on any of the reports. Hochstedler said she does not have any concerns at this time. She would like to give more information than what is included in the reports. Hochstedler said the reports are too condensed in her opinion. Stickland asked what is included in "Charge for Services". Halberstadt noted that connection fees are included in "Charge for Services". Halberstadt said he and Hochstedler could go through and show where these items are going.

Stickland said he does not think we saw a final year-end report this year after the audit. Stickland noted that we lost money in the water fund. Hochstedler noted that the audit is on the City website.

Burr said the board looks at the eleven (11) months of financials and then in the twelfth month things get shipped out of some categories so a comparison cannot be made. Hochstedler said the construction costs and the loss of the tearing down of the old plant are included so the net value on our books shows that the budget lost \$ 128,000. Halberstadt noted that all the expenses for vehicles are capitalized. Stickland noted that we need to know where we stand with our money at the end of the year. Hochstedler noted that there was an issue with the utility software and the finance department had to put the auditors off for a month until that got fixed. Hochstedler noted that the twelfth month always includes all

the adjusting entries, capitalization, and other “accounting things” which makes comparison difficult.

Burr had questions on the rolling twelve month reports. Stickland noted that the board wants to look at what was sold last year so that can be compared to this year’s sales. Olson asked why our sales are so much less than our purchases. Hochstedler noted that when looking at the purchases sales are pretty low even compared to the prior month in each year and then that is down 6.2%. Burr said if you go back to last year in October you will see the same fluctuation. Burr explained that it depends on when billing takes place and when the money flows in. Burr said the board might want to see the I & M bill. Hochstedler said this report is taken from the billing summary.

Olson thought there is an awful lot of difference between what is billed compared to what is purchased. The “Prior Year” category at the bottom of the page would represent October 2011 back through November 2010. “Two Prior Years” would include October 2011 back through November 2009.

8. Water Filtration Plant Construction Project

A. Fishbeck, Thompson, Carr & Huber Monthly Status Report 38

Halberstadt noted that last week the construction people snagged an old line (on the west side of the building) which had been capped off and it started leaking. Henry asked if they are done with the demolition and if they are taking longer than they expected. Halberstadt said that he thinks they are a little behind what they expected. Stickland asked if all the concrete is going to be removed; Halberstadt said he believes that is their intent so the City does not run into a situation like we did with the new plant. Halberstadt noted that the reservoir is still down so the sediment can be cleaned out and they want to get it back into service this week. Halberstadt noted that while the reservoir was down there were samples taken which necessitated the clean-out of sediment.

9. Unresolved Issues Report

Halberstadt noted he took a couple of items off but did not add anything this month.

NEW BUSINESS

10. Board will be requested to review the fees being charged for establishing a new utility account (read and change fee).

Stein asked if the \$1 per meter was correct. Halberstadt said yes, that was provided by the utility billing staff.

Olson asked about the complaints received. Stickland said let the customer make the decision; if they want it estimated it is free and if they want it read they can pay a \$25 fee. Burr said the billing people will not want to be responsible for the estimate. Olson said that should come under administrative fees. Burr said some customers will actually go out and read the meter and give you the read when you give them the option. Hochstedler said she likes that option.

Motion by Olson, second by Berry to give the customer the choice of a \$25 fee to read both meters or an estimate at no charge, prorated on the previous month's usage. All in favor. Motion carried.

Stickland asked if that has to go to Council. Halberstadt said yes, it should be drafted it into a resolution to go to Council.

11. Presentation of information on Automated Metering Infrastructure (AMI).

Conklin said this year we budgeted for a smart meter network split between water, electric, sewer (and could add the Gas Company but staff has not approached them yet). Conklin explained the map which was provided that shows the coverage area. The ACLARA system uses a star network. It is all done by radio frequency; it is a licensed frequency. Unlicensed frequency systems, if there is interference, can run into issues. Halberstadt said with water you have to drill a hole in the lid of the meter pit, and attach the antennae right onto that. Conklin said the ACLARA works off of 30' poles and pick up antennae signals that mount on the houses. A cell phone antennae on the pole would then communicate with a computer system at City Hall. If someone tampers or the power goes out you would know immediately. Burr asked if you can do remote shut-offs. Halberstadt said only on electric. Henry asked about cost; Burr said you will not find a cost reduction. There are other benefits; time of day billing (in summer you would charge a residential rate of fifteen (15) or twenty (20) cents an hour during the day and a lesser amount at night, which would encourage people to run their air conditioners less. Conklin said the biggest cost is not the network but the equipment. If you buy the network, you have something to progress towards; when you go out to replace old electric meters and water meters you can put them on the grid and they don't have to be read. If you start putting meters in the outlying areas, you can cut down the length of the meter reader's route. Conklin said do you have records that tell where the old meters are. Halberstadt said the ACLARA doesn't sell water meters; they sell a radio unit that will work with your existing meters; the radio is put in the pit and connected to the meter. On the electric side, you have to replace the meters to get that benefit; generally electric meters cost less than water meters. A base residential meter will be \$20 to \$30 and a water meter is about \$100.

Stickland asked whether City staff is already putting radio read systems (drive by system) in Covert. Halberstadt said yes, but what is in use requires a drive-by person with a laptop to go by and capture those reads. Burr asked how compatible this is with the system in Covert. Conklin said it is not; we have a drive-by system in Covert. ACLARA can handle just about any other radio system, but with Covert we will probably stick with the drive by meter reading.

Halberstadt said this system will help staff to identify water leaks. Conklin said if you have to pay for the whole meter on the electric side it will be pretty expensive. But if they have to be changed out anyway, and staff starts with that group, meters could be changed out each year over a seven to ten year period. This is already a capital cost we will incur anyway; so why not go with a system that will permit this.

The SENSUS system has two towers and can reach most of the area. Conklin is trying to put together requests for proposal. You need to have some sort of performance bond to require testing at year two or three, so there is a step in there that has them come in with more poles or the spots not covered with the towers. Conklin said it forces them to come up

with a good plan to begin with. Stickland asked what the difference in cost would be; Conklin said the Request for Proposal (RFP) would require them to provide costs for specific meters.

Burr asked if Holland is using this system. Conklin said Holland has had this ACLARA system in place for ten years.

Olson asked what the cost recovery will be. Halberstadt said the pricing is going to continue to drop on this kind of system. Conklin said if you want meters that do disconnect and reconnect, it will obviously cost more. Conklin said from an engineering standpoint staff can see what the load is doing real-time. If there was an emergency staff could pinpoint and service the problem quickly. Halberstadt said this type of system may be able to have some kind of internet dashboard so the utility user can get the same information staff gets.

Conklin passed out brochures for the SENSUS system. Halberstadt said his understanding with meter fees is that when a customer pays for a meter, they are paying a deposit on the meter. When that meter wears out, it is the City's responsibility to replace those meters. Burr asked what you use as a power source to transmit information from the water meter; Halberstadt said they use a minimum 20 year battery.

Looking at the brochure Olson said he wishes there was an explanation for what these letters (acronyms) mean. Conklin said he was trying to provide the board with information and if the page offends you skip it. Halberstadt said we are trying to move forward carefully so the utility does not get stuck with a bunch of useless equipment; the numbers have not been run on all of these factors. Halberstadt said staff wants to try to phase in over a number of years to keep expenses down. Conklin said many cities have already implemented these systems, so staff needs to talk to them and find out what they find helpful about the network systems.

Barbara asked if there will be a savings overall. Burr said there would not be a savings in the case of meter readers but the savings would be in intangibles. Conklin noted that many companies will do the industrial and remote customers first. Burr suggested doing a field trip to Holland and see how it works. Burr noted that the meters are a cost and the company to install the meters will be another cost. Burr pointed out that the City has many old water meters which do underestimate the flow, so there would be some savings seen on the low flow side.

Halberstadt thinks there is a lot of benefit to this type of system. The cost savings is not there in the cost of meters versus reading them manually, but there are customer service benefits.

Rose asked if there are grants available. Halberstadt said he applied for a grant a couple of years ago but was turned down. Stickland said usually the vendors are the ones who tell us about grants. Halberstadt said outage management would be simpler if you had the networking system in place.

Burr asked what happens with the underground system. Halberstadt said we will not put ugly poles. Conklin said we could use a water tower or a two-story building. Conklin said it does not have to be line-of-sight any more.

12. Board will be requested to establish a schedule for Regular Meeting Dates for the 2012 Calendar Year.

January 30, 2012
February 27, 2012
March 26, 2012
April 30, 2012
TUESDAY, May 29, 2011
June 25, 2012
July 30, 2012
August 27, 2012
September 24, 2012
October 29, 2012
November 26, 2012

All meetings will begin at 4:00 pm. Meetings will be held in the Conference Room at the DPW Building, 1199 8th Avenue, unless otherwise noted.

Motion by Henry, second by Olson to go with the schedule as presented. All in favor. Motion carried.

13. Next meeting is scheduled for Monday, January 30, 2012 at 4:00 pm in the DPW Conference Room, 1199 8th Avenue, South Haven, Michigan.

14. City Engineer Comments

Halberstadt updated the board on Roger Huff's progress.

15. Board Member Comments

Berry asked if the year end audit report will be added to the unresolved issues report.

Stickland said he wants it to show up next October.

Burr asked about the looping of the water main to do with the road reconstruction on Phoenix Street. Adding a left hand turn lane on 71 1/2.

Stickland asked how Abonmarche is doing on the schedule; Halberstadt said Abonmarche is still at the mapping stage so we are probably a month behind. Formal approval should happen in January.

16. Adjourn

Motion by Olson, second by Henry to adjourn at 5:45 p.m. All in favor. Motion carried.

RESPECTFULLY SUBMITTED,

Marsha Ransom
Recording Secretary

CITY OF SOUTH HAVEN
Cost of Electric Energy from Indiana-Michigan Power Company (AEP)
2012

Date	ACTUAL				BILLING			COST				PJM Open Access Transmission Tariff						Total Cost	cts/ KWHR		
	KW Demand	KVAR Demand	KVA	Power Factor	KW Demand	KVAR Demand	KWHR	\$ KW Demand	\$ KWHR	\$ Fuel Charge	\$ Fuel Adjust	Actual Fuel True-up	Sch 1A \$ KWHR	\$ Network	RTO Start-up \$	Other	Credits			Total PJM	
Main	11,992	1,726	12,116	0.9898	11,992	1,726	7,258,601	\$175,538.81	\$88,450.41												
Welder	309	328	451	0.6861	309	328	153,255	\$4,526.07	\$1,867.50												
Phoenix	7,708	874	7,757	0.9936	7,707	874	4,477,882	\$112,822.34	\$54,565.67												
Welder	38	62	73	0.5264	38	62	23,707	\$559.17	\$288.88												
Jan-12	20,047	2,990	20,269	0.9891	20,047	2,990	11,913,444	\$293,446.39	\$145,172.46	\$195,737.44	(\$1,504.66)	\$18,840.08	\$1,130.95	\$81,705.56	\$274.86	\$7,764.31	(\$1,605.84)	\$89,269.84	\$740,961.55	6.220	

CITY OF SOUTH HAVEN
Cost of Electric Energy from Indiana-Michigan Power Company (AEP)
2011

Date	ACTUAL				BILLING			COST					PJM Open Access Transmission Tariff					Total Cost	cts/ KWHR	
	KW Demand	KVAR Demand	KVA	Power Factor	KW Demand	KVAR Demand	KWHRS	\$ KW Demand	\$ KWHR	\$ Fuel Charge	\$ Fuel Adjust	Actual Fuel True-up	Sch 1A \$ KWHRS	\$ Network	RTO Start-up \$	Other	Credits			Total PJM
Main	11,228	1,663	11,350	0.9892	11,228	1,663	7,239,784	\$155,496.21	\$91,856.93											
Welder	269	207	339	0.7928	269	207	53,773	\$3,724.00	\$682.26											
Phoenix	7,585	977	7,647	0.9918	7,585	977	4,651,607	\$105,040.08	\$59,018.66											
Welder	19	26	32	0.5871	19	26	8,343	\$263.13	\$105.85											
Jan-11	19,101	2,873	19,315	0.9889	19,101	2,873	11,953,507	\$264,523.42	\$151,663.70	\$209,894.01	\$24,418.62	\$56,802.84	\$1,259.60	\$59,786.26	\$264.76	\$7,328.78	(\$1,656.05)	\$66,983.35	\$774,285.94	6.477
Main	11,317	1,446	11,409	0.9919	11,317	1,446	6,400,436	\$156,729.10	\$81,207.45											
Welder	63	224	232	0.2713	63	224	40,983	\$872.49	\$519.98											
Phoenix	7,747	925	7,802	0.9929	7,747	925	4,102,424	\$107,282.63	\$52,050.73											
Welder	10	25	27	0.3675	10	25	6,337	\$135.72	\$80.41											
Feb-11	19,136	2,619	19,315	0.9908	19,136	2,619	10,550,180	\$265,019.93	\$133,858.57	\$185,252.72	(\$188.85)	\$12,773.86	\$1,111.72	\$54,000.49	\$239.13	\$7,328.78	(\$1,230.20)	\$61,449.92	\$658,166.15	6.238
Main	10,809	1,463	10,908	0.9910	10,809	1,463	6,756,663	\$149,693.90	\$85,727.19											
Welder	310	216	378	0.8198	310	216	45,295	\$4,286.27	\$574.70											
Phoenix	7,040	834	7,089	0.9931	7,040	834	4,314,678	\$97,495.63	\$54,743.77											
Welder	10	28	29	0.3275	10	28	7,453	\$132.95	\$94.56											
Mar-11	18,168	2,541	18,345	0.9904	18,168	2,541	11,124,090	\$251,608.74	\$141,140.23	\$195,330.12	(\$51,493.41)	(\$39,751.40)	\$1,172.20	\$59,786.26	\$264.76	\$7,328.78	(\$1,200.49)	\$67,351.51	\$564,185.79	5.072
Main	10,639	1,501	10,744	0.9902	10,639	1,501	6,146,900	\$147,339.10	\$77,990.64											
Welder	461	225	513	0.8988	461	225	100,331	\$6,389.93	\$1,272.98											
Phoenix	6,968	893	7,025	0.9919	6,968	893	3,984,501	\$96,495.04	\$50,554.55											
Welder	9	59	60	0.1573	9	59	10,581	\$130.18	\$134.24											
Apr-11	18,078	2,678	18,275	0.9892	18,077	2,678	10,242,312	\$250,354.24	\$129,952.41	\$179,846.81	(\$52,243.99)	(\$13,625.51)	\$1,079.28	\$57,857.67	\$256.22	\$7,328.78	(\$1,135.36)	\$65,386.59	\$559,670.55	5.464
Main	10,574	3,876	11,262	0.9389	10,574	3,876	6,533,012	\$146,445.32	\$82,889.55											
Welder	181	254	311	0.5809	181	254	122,023	\$2,505.28	\$1,548.21											
Phoenix	14,061	3,655	14,528	0.9678	14,061	3,655	4,356,917	\$194,731.34	\$55,279.69											
Welder	9	24	25	0.3398	9	24	16,180	\$119.10	\$205.29											
May-11	24,825	7,808	26,024	0.9539	24,825	7,808	11,028,133	\$343,801.05	\$139,922.74	\$193,645.18	(\$15,522.10)	\$75,836.26	\$1,162.09	\$59,786.26	\$264.76	\$7,328.78	(\$1,264.19)	\$67,277.70	\$804,960.83	7.299
Main	16,113	4,818	16,818	0.9581	16,113	4,818	7,177,522	\$235,861.95	\$87,462.41											
Welder	242	252	349	0.6920	242	252	113,105	\$3,535.08	\$1,378.26											
Phoenix	11,893	4,473	12,706	0.9360	11,893	4,473	4,932,546	\$174,085.27	\$60,106.03											
Welder	10	20	22	0.4292	10	20	6,568	\$140.52	\$80.04											
Jun-11	28,257	9,563	29,831	0.9472	28,257	9,563	12,229,742	\$413,622.82	\$149,026.74	\$200,934.20	(\$16,775.50)	\$58,194.61	\$1,288.70	\$57,857.67	\$256.22	\$8,284.48	(\$1,122.84)	\$66,564.23	\$871,567.10	7.127
Main	18,848	6,308	19,876	0.9483	18,848	6,308	6,455,008	\$275,897.17	\$78,658.15											
Welder	245	179	303	0.8079	245	179	88,956	\$3,587.77	\$1,083.98											
Phoenix	13,692	5,577	14,784	0.9261	13,692	5,577	9,413,392	\$200,423.67	\$114,707.83											
Welder	12	22	25	0.4870	12	22	7,263	\$178.73	\$88.50											
Jul-11	32,797	12,085	34,953	0.9383	32,797	12,085	15,964,619	\$480,087.35	\$194,538.46	\$262,298.08	(\$26,834.87)	(\$7,040.06)	\$1,515.52	\$75,365.33	\$264.76	\$8,560.31	(\$1,674.81)	\$84,031.11	\$987,080.07	6.183
Main	18,464	6,006	19,416	0.9510	18,464	6,006	8,972,231	\$270,275.45	\$109,332.02											
Welder	319	184	368	0.8668	319	184	89,069	\$4,670.99	\$1,085.35											
Phoenix	12,989	5,068	13,942	0.9316	12,988	5,068	5,563,598	\$190,125.08	\$67,795.78											
Welder	11	20	22	0.4845	11	20	7,223	\$158.09	\$88.01											
Aug-11	31,782	11,277	33,724	0.9424	31,782	11,277	14,632,120	\$465,229.60	\$178,301.16	\$240,405.17	(\$35,471.10)	\$7,128.23	\$1,389.03	\$75,365.33	\$264.76	\$9,054.17	(\$1,415.95)	\$84,657.34	\$940,250.40	6.426
Main	16,809	4,991	17,534	0.9586	16,809	4,991	6,670,577	\$246,050.27	\$81,284.98											
Welder	306	268	407	0.7526	306	268	109,944	\$4,485.08	\$1,339.73											
Phoenix	11,652	4,259	12,406	0.9392	11,652	4,259	4,520,664	\$170,562.11	\$55,087.00											
Welder	11	22	25	0.4456	11	22	6,642	\$161.02	\$80.94											
Sep-11	28,778	9,540	30,318	0.9492	28,778	9,540	11,307,826	\$421,258.48	\$137,792.65	\$185,787.16	(\$8,134.83)	\$35,349.95	\$1,073.45	\$72,934.19	\$256.22	\$8,769.09	(\$1,154.19)	\$81,878.76	\$853,932.17	7.552
Main	11,090	2,107	11,288	0.9824	11,090	2,107	6,635,850	\$162,335.07	\$80,861.81											
Welder	328	381	503	0.6520	328	381	104,735	\$4,796.87	\$1,276.25											
Phoenix	7,575	2,040	7,845	0.9656	7,575	2,040	4,222,552	\$110,882.70	\$51,454.33											
Welder	9	36	37	0.2553	9	36	6,742	\$137.60	\$82.16											
Oct-11	19,002	4,564	19,543	0.9723	19,002	4,564	10,969,879	\$278,152.24	\$133,674.56	\$180,234.71	(\$15,192.15)	\$35,207.13	\$1,041.37	\$75,365.33	\$264.76	\$8,409.93	(\$1,207.56)	\$83,873.83	\$695,950.32	6.344
Main	11,070	1,759	11,209	0.9876	11,070	1,759	6,521,794	\$162,042.51	\$79,471.97											
Welder	387	265	469	0.8246	387	265	106,103	\$5,660.51	\$1,292.93											
Phoenix	7,143	970	7,208	0.9909	7,142	970	4,105,541	\$104,551.81	\$50,028.48											
Welder	9	30	32	0.2876	9	30	6,559	\$133.21	\$79.93											
Nov-11	18,608	3,025	18,853	0.9870	18,608	3,025	10,739,997	\$272,388.05	\$130,873.31	\$176,457.74	(\$196.54)	\$27,927.90	\$1,019.55	\$72,934.19	\$256.22	\$7,499.07	(\$1,134.92)	\$80,574.11	\$688,024.57	6.406
Main	11,527	1,645	11,644	0.9900	11,527	1,645	7,075,076	\$168,731.79	\$86,214.04											
Welder	362	208	417	0.8675	362	208	122,046	\$5,297.49	\$1,487.20											
Phoenix	7,209	813	7,255	0.9937	7,209	813	4,404,115	\$105,525.01	\$53,											

CITY OF SOUTH HAVEN
WATER FUND
CuFt COMPARISONS
ROLLING TWELVE MONTHS

		GALLONS PUMPED TO MAINS	CuFt PUMPED TO MAINS	CuFt PLANT TAP UNBILLED	CuFt WATER QUALITY FLUSHING	CuFt BILLED	PERCENTAGE BILLED PLUS PLANT TAP TO PUMPED TO MAINS (ROLLING 12 MOS)	PERCENTAGE BILLED PLUS PLANT TAP TO PUMPED TO MAINS CURRENT MONTH
FISCAL 2010								
July	2009	78,939,000	10,553,342	75,668	20,143	7,640,021	85.93%	73.11%
August	2009	72,869,000	9,741,845	68,725	10,738	9,157,899	85.95%	94.71%
September	2009	53,486,000	7,150,535	66,779	26,125	8,338,575	85.02%	117.55%
October	2009	34,137,000	4,563,770	46,215	18,305	5,202,372	85.62%	115.01%
November	2009	29,191,000	3,902,540	50,692	0	3,304,098	85.91%	85.96%
December	2009	28,613,000	3,825,267	52,385	12,411	3,223,884	85.97%	85.65%
January	2010	29,100,000	3,890,374	59,993	41,792	3,134,450	86.37%	82.11%
February	2010	26,835,000	3,587,567	58,594	97,286	2,921,327	86.54%	83.06%
March	2010	29,220,000	3,906,417	58,595	5,348	3,191,192	88.20%	83.19%
April	2010	32,761,000	4,379,813	69,897	7,888	3,372,363	89.19%	78.59%
May	2010	45,315,000	6,058,155	68,444	6,684	4,408,986	89.16%	72.78%
June	2010	47,720,000	6,379,679	71,558	0	5,802,959	89.33%	90.96%
		<u>508,186,000</u>	<u>67,939,305</u>	<u>747,545</u>	<u>246,719</u>	<u>59,698,126</u>		
FISCAL 2011								
July	2010	71,789,000	9,597,460	76,067	26,738	7,160,179	89.90%	75.40%
August	2010	70,411,000	9,413,235	79,151	17,647	8,560,179	89.47%	91.78%
September	2010	53,052,000	7,092,513	82,706	246,830	7,497,785	88.65%	106.88%
October	2010	40,104,000	5,361,497	75,128	213,904	5,242,069	87.99%	99.17%
November	2010	30,513,000	4,079,278	82,706	213,904	3,856,631	88.94%	96.57%
December	2010	34,709,000	4,640,241	76,248	213,904	3,452,281	88.54%	76.04%
January	2011	32,649,000	4,364,840	70,210	213,904	3,232,165	88.34%	75.66%
February	2011	33,847,000	4,525,000	66,376	213,904	3,209,045	87.74%	72.38%
March	2011	35,054,000	4,686,364	74,020	213,904	3,124,071	87.00%	68.24%
April	2011	30,789,000	4,116,176	76,855	213,904	2,952,560	87.03%	73.60%
May	2011	42,942,000	5,740,909	54,069	202,504	3,571,271	86.49%	62.21%
June	2011	54,884,000	7,337,433	77,139	119,736	5,758,969	85.43%	78.49%
		<u>530,743,000</u>	<u>70,954,947</u>	<u>890,676</u>	<u>2,110,782</u>	<u>57,617,205</u>		
FISCAL 2012								
July	2011	68,313,000	9,132,754	0	190,312	7,441,256	85.55%	81.48%
August	2011	59,907,000	8,008,957	103,610	244,928	7,402,180	84.90%	93.72%
September	2011	50,823,000	6,794,519	19,658	231,936	6,658,175	85.02%	98.28%
October	2011	38,457,000	5,141,310	23,888	231,936	4,862,072	85.07%	95.03%
November	2011	30,875,000	4,127,674	4,273	231,936	3,573,435	85.44%	86.68%
December	2011	30,441,000	4,069,652	17,174	231,936	3,191,493	85.57%	78.84%
January	2012	32,467,000	4,340,508	14,319	68,972	3,074,589	85.44%	71.16%
		<u>311,283,000</u>	<u>41,615,374</u>	<u>182,922</u>	<u>1,431,956</u>	<u>36,203,200</u>		
Prior Year-to-Date		333,227,000	44,549,064	542,216	1,146,830	39,001,289		
Two Years Prior		326,335,000	43,627,674	420,458	129,513	40,001,299		

City of South Haven
Water Fund - Fund 591
For the period ended January 31, 2012

compares
Col 6 & 7

Revenues:	Month Actual	Monthly Budget	Prior year MTD	MTD Variance to Budget	MTD Variance to Prior Year	YTD Actual	YTD Budget	Prior YTD Actual	Variance to Budget	Variance to Prior Year	2011-12 Adpoted Budget	% of Budget
	1	2	3	4	5	6	7	8	9	10	11	
Sales	\$ 201,090	\$ 231,003	\$ 191,869	\$ (29,913)	\$ 9,221	\$ 1,710,573	\$ 1,617,020	\$ 1,699,717	\$ 93,552	\$ 10,856	\$ 2,772,035	106%
Charges for Service	4,122	5,833	3,653	(1,712)	468	28,595	40,833	57,930	(12,238)	(29,335)	70,000	70%
Interest Income	162	208	347	(46)	(185)	1,282	1,458	2,067	(177)	(786)	2,500	88%
Special Assessment Revenue	-	1,417	-	(1,417)	-	29,517	9,917	6,663	19,600	22,853	17,000	298%
Other Revenue	1,959	2,500	6,193	(541)	(4,234)	20,472	17,500	29,160	2,972	(8,688)	30,000	117%
Total Revenues	\$ 207,333	\$ 240,961	\$ 202,063	\$ (33,628)	\$ 5,270	\$ 1,790,438	\$ 1,686,729	\$ 1,795,538	\$ 103,710	\$ (5,099)	\$ 2,891,535	
Expenses:	Month Actual	Monthly Budget	Prior year MTD	MTD Variance to Budget	MTD Variance to Prior Year	YTD Actual	YTD Budget	Prior YTD Actual	Variance to Budget	Variance to Prior Year	2011-12 Adpoted Budget	% of Budget
Operating Expenses	\$ 135,160	\$ 97,334	\$ 165,824	\$ 37,827	\$ (30,664)	\$ 693,385	\$ 681,335	\$ 910,325	\$ 12,050	\$ (216,940)	\$ 1,168,003	102%
Property Tax Equivalents	7,103	7,103	6,753	0	350	49,722	49,722	47,272	(0)	2,451	85,238	100%
Capital Outlay	-	2,300	-	(2,300)	-	2,369	16,100	54,631	(13,731)	(52,262)	27,600	15%
Debt Service	-	5,572	-	(5,572)	-	33,971	39,005	8,079	(5,034)	25,893	66,866	87%
Transfers Out	88,127	107,301	83,846	(19,174)	4,281	1,325,396	751,105	642,374	574,291	683,022	1,287,608	176%
Depreciation	47,917	47,917	16,307	-	31,610	335,417	335,417	114,149	-	221,268	575,000	100%
Administrative Expenses	14,668	19,074	17,345	(4,406)	(2,678)	133,051	133,518	149,512	(467)	(16,461)	228,888	100%
Total Expenses	\$ 292,974	\$ 286,600	\$ 290,075	\$ 6,374	\$ 2,899	\$ 2,573,311	\$ 2,006,202	\$ 1,926,341	\$ 567,109	\$ 646,970	\$ 3,439,203	
Net Fund Change	\$ (85,641)	\$ (45,639)	\$ (88,012)	\$ (40,002)	\$ 2,371	\$ (782,873)	\$ (319,473)	\$ (130,804)	\$ (463,400)	\$ (652,069)	\$ (547,668)	

City of South Haven
Sewer Fund - Fund 592
For the period ended January 31, 2012

compares
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<i>Revenues:</i>	<i>Month Actual</i>	<i>Monthly Budget</i>	<i>Prior year MTD</i>	<i>MTD Variance to Budget</i>	<i>MTD Variance to Prior Year</i>	<i>YTD Actual</i>	<i>YTD Budget</i>	<i>Prior YTD Actual</i>	<i>Variance to Budget</i>	<i>Variance to Prior Year</i>	<i>2011-12 Adpoted Budget</i>	<i>% of Budget</i>
	1	2	3	4	5	6	7	8	9	10	11	
Sales	\$ 147,787	\$ 181,716	\$ 146,658	\$ (33,928)	\$ 1,130	\$ 1,215,275	\$ 1,272,009	\$ 1,209,047	\$ (56,734)	\$ 6,228	\$ 2,180,587	96%
IPP Revenues	3,572	6,608	3,777	(3,037)	(205)	41,016	46,258	45,717	(5,242)	(4,701)	79,300	89%
Interest Income	3,048	625	1,055	2,423	1,992	3,368	4,375	2,220	(1,007)	1,148	7,500	77%
Special Assessment Revenue	1	1,833	(24)	(1,833)	25	38,438	12,833	7,710	25,604	30,728	22,000	300%
Other Revenue	50	292	15	(242)	35	2,904	2,042	4,187	863	(1,283)	3,500	142%
Total Revenues	\$ 154,457	\$ 191,074	\$ 151,481	\$ (36,617)	\$ 2,977	\$ 1,301,001	\$ 1,337,517	\$ 1,268,881	\$ (36,516)	\$ 32,120	\$ 2,292,887	
	1	2	3	4	5	6	7	8	9	10	11	
<i>Expenses</i>	<i>Month Actual</i>	<i>Monthly Budget</i>	<i>Prior year MTD</i>	<i>MTD Variance to Budget</i>	<i>MTD Variance to Prior Year</i>	<i>YTD Actual</i>	<i>YTD Budget</i>	<i>Prior YTD Actual</i>	<i>Variance to Budget</i>	<i>Variance to Prior Year</i>	<i>2011-12 Adpoted Budget</i>	<i>% of Budget</i>
Operating Expenses	\$ 84,673	\$ 112,471	\$ 97,198	\$ (27,797)	\$ (12,525)	\$ 604,880	\$ 787,294	\$ 686,911	\$ (182,413)	\$ (82,031)	\$ 1,349,646	77%
Property Tax Equivalents	7,317	7,317	7,307	0	9	51,217	51,217	51,151	(0)	65	87,800	100%
Capital Outlay	-	4,217	30,870	(4,217)	(30,870)	7,034	29,517	44,774	(22,483)	(37,740)	50,600	24%
Transfers Out	-	20,542	-	(20,542)	-	73,040	143,792	107,280	(70,752)	(34,240)	246,500	51%
Depreciation	22,083	22,083	20,379	-	1,705	154,583	154,583	142,651	-	11,932	265,000	100%
Administrative Expenses	22,801	20,641	17,407	2,160	5,394	181,369	144,485	146,963	36,884	34,406	247,689	126%
Total Expenses	\$ 136,874	\$ 187,270	\$ 173,161	\$ (50,395)	\$ (36,287)	\$ 1,072,124	\$ 1,310,887	\$ 1,179,731	\$ (238,763)	\$ (107,607)	\$ 2,247,235	
Net Fund Change	\$ 17,583	\$ 3,804	\$ (21,680)	\$ 13,779	\$ 39,263	\$ 228,877	\$ 26,630	\$ 89,150	\$ 202,247	\$ 139,727	\$ 45,652	

CITY OF SOUTH HAVEN
ELECTRIC FUND
KWH COMPARISONS
ROLLING TWELVE MONTHS

		KWH	KWH	KWH	STREET LTS	TOTAL KWH	PERCENTAGE	PERCENTAGE	
		PURCHASED	BILLED	STREET LTS	12 MO AVE.	BILLED AND	TO PURCHASED	BILLED AND	
						STREET LTS	(ROLLING 12 MOS)	STREET LTS	
								TO PURCHASED	
								CURRENT MONTH	
FISCAL 2010									
July	2009	12,389,873	12,357,337	36,659	48,993	12,393,996	96.01%	100.03%	
August	2009	13,462,849	11,700,479	40,291	48,886	11,740,770	94.88%	87.21%	
September	2009	11,004,137	11,863,780	46,615	48,907	11,910,395	95.21%	108.24%	
October	2009	10,680,145	10,109,349	52,986	48,855	10,162,335	94.88%	95.15%	
November	2009	10,212,003	8,933,607	57,051	49,015	8,990,658	94.78%	88.04%	
December	2009	11,608,119	9,974,930	64,601	49,139	10,039,531	94.95%	86.49%	
January	2010	11,621,521	11,465,048	59,614	49,050	11,524,662	95.50%	99.17%	
February	2010	10,277,581	10,045,706	54,292	49,106	10,099,998	94.89%	98.27%	
March	2010	10,530,705	9,668,123	53,233	49,185	9,721,356	94.82%	92.31%	
April	2010	9,759,317	10,006,144	45,897	49,139	10,052,041	95.01%	103.00%	
May	2010	11,100,098	9,158,723	42,230	49,194	9,200,953	94.39%	82.89%	
June	2010	12,389,048	11,449,853	37,874	49,279	11,487,727	94.29%	92.72%	
		<u>135,035,396</u>	<u>126,733,079</u>	<u>591,343</u>		<u>127,324,422</u>			
FISCAL 2011									
July	2010	16,257,328	13,438,394	37,192	49,323	13,475,586	92.44%	82.89%	
August	2010	15,694,344	14,821,889	41,506	49,424	14,863,395	93.19%	94.71%	
September	2010	11,066,633	12,074,098	47,613	49,507	12,121,711	93.30%	109.53%	
October	2010	10,683,209	10,132,196	54,196	49,608	10,186,392	93.32%	95.35%	
November	2010	10,510,315	10,391,582	61,923	50,014	10,453,505	94.15%	99.46%	
December	2010	10,683,209	10,002,716	67,037	50,217	10,069,753	94.80%	94.26%	
January	2011	11,953,507	11,068,303	64,924	50,660	11,133,227	94.29%	93.14%	
February	2011	10,550,180	11,250,292	61,029	51,221	11,311,321	94.97%	107.21%	
March	2011	11,124,090	9,519,380	57,044	51,539	9,576,424	94.47%	86.09%	
April	2011	10,242,312	10,338,916	48,737	51,775	10,387,653	94.39%	101.42%	
May	2011	11,028,132	9,957,130	44,762	51,986	10,001,892	95.00%	90.69%	
June	2011	12,229,714	12,173,212	38,326	52,024	12,211,538	95.61%	99.85%	
		<u>142,022,973</u>	<u>135,168,108</u>	<u>624,289</u>		<u>135,792,397</u>			
FISCAL 2012									
July	2011	15,964,582	12,755,514	37,013	52,009	12,792,527	95.52%	80.13%	
August	2011	14,632,086	15,136,722	42,500	52,092	15,179,222	95.39%	103.74%	
September	2011	11,307,801	12,319,850	47,553	52,087	12,367,403	95.97%	109.37%	
October	2011	10,969,854	9,722,952	56,849	52,308	9,779,801	95.56%	89.15%	
November	2011	10,739,972	10,221,480	61,585	52,280	10,283,065	95.62%	95.75%	
December	2011	11,617,747	9,798,051	68,085	101,307	9,866,136	95.27%	84.92%	
January	2012	11,913,417	11,146,773	65,812	52,441	11,212,585	94.76%	94.12%	
		<u>87,145,459</u>	<u>81,101,342</u>	<u>379,397</u>		<u>81,480,739</u>			
Prior Year-to-date		86,848,545	81,929,178	374,391	348,754	82,303,569			
Two Years Prior		80,978,647	76,404,530	357,817	342,844	76,762,347			

City of South Haven
Electric Fund - Fund 582
For the period ended January 31, 2012

compares
Col 6 & 7

Revenues:	Month Actual	Monthly Budget	Prior year MTD	MTD Variance to Budget	MTD Variance to Prior Year	YTD Actual	YTD Budget	Prior YTD Actual	Variance to Budget	Variance to Prior Year	2011-12 Adpoted Budget	% of Budget
Electric Sales	\$ 1,130,059	\$ 1,130,689	\$ 1,112,031	\$ (630)	\$ 18,028	\$ 8,196,906	\$ 7,914,821	\$ 8,334,530	\$ 282,085	\$ (137,624)	\$ 13,568,265	104%
Charges for Service	\$ 3,683	\$ 8,333	\$ 9,824	\$ (4,651)	\$ (6,142)	\$ 83,469	\$ 58,333	\$ 38,986	\$ 25,136	\$ 44,483	\$ 100,000	143%
Interest Income	\$ 11,943	\$ 2,917	\$ 3,698	\$ 9,026	\$ 8,245	\$ 24,712	\$ 20,417	\$ 12,320	\$ 4,295	\$ 12,392	\$ 35,000	121%
Other Revenue	\$ 1,906	\$ 2,083	\$ 1,440	\$ (178)	\$ 465	\$ 27,077	\$ 14,583	\$ 42,426	\$ 12,493	\$ (15,349)	\$ 25,000	186%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 1,147,590	\$ 1,144,022	\$ 1,126,993	\$ 3,567	\$ 20,596	\$ 8,332,163	\$ 8,008,155	\$ 8,428,262	\$ 324,009	\$ (96,098)	\$ 13,728,265	

Expenses	Month Actual	Monthly Budget	Prior year MTD	MTD Variance to Budget	MTD Variance to Prior Year	YTD Actual	YTD Budget	Prior YTD Actual	Variance to Budget	Variance to Prior Year	2011-12 Adpoted Budget	% of Budget
Purchased Power	\$ 740,962	\$ 758,333	\$ 774,286	\$ (17,372)	\$ (33,324)	\$ 5,672,619	\$ 5,308,333	\$ 5,585,224	\$ 364,285	\$ 87,395	\$ 9,100,000	107%
Other Operating Expenses	\$ 197,283	\$ 142,694	\$ 140,146	\$ 54,589	\$ 57,136	\$ 967,348	\$ 998,857	\$ 880,534	\$ (31,508)	\$ 86,814	\$ 1,712,326	97%
Property Tax Equivalents	\$ 52,312	\$ 52,312	\$ 51,167	\$ (0)	\$ 1,146	\$ 366,186	\$ 366,186	\$ 358,167	\$ 0	\$ 8,020	\$ 627,748	100%
Capital Outlay	\$ 9,709	\$ 51,213	\$ 3,036	\$ (41,504)	\$ 6,672	\$ 156,601	\$ 358,492	\$ 25,539	\$ (201,892)	\$ 131,061	\$ 614,558	44%
Transfers Out	\$ -	\$ 78,041	\$ -	\$ (78,041)	\$ -	\$ 153,767	\$ 546,287	\$ 186,237	\$ (392,520)	\$ (32,470)	\$ 936,492	28%
Depreciation	\$ 40,500	\$ 40,500	\$ 39,510	\$ -	\$ 990	\$ 283,500	\$ 283,500	\$ 276,572	\$ -	\$ 6,928	\$ 486,000	100%
Administrative Expenses	\$ 70,862	\$ 70,677	\$ 62,728	\$ 185	\$ 8,134	\$ 471,727	\$ 494,740	\$ 450,307	\$ (23,013)	\$ 21,420	\$ 848,125	95%
Total Expenses	\$ 1,111,627	\$ 1,193,771	\$ 1,070,874	\$ (82,143)	\$ 40,754	\$ 8,071,749	\$ 8,356,395	\$ 8,310,855	\$ (284,647)	\$ (239,106)	\$ 14,325,249	

Net Fund Change \$ 35,962 \$ (49,749) \$ 56,119 \$ 85,711 \$ (20,157) \$ **260,415** \$ (348,241) \$ 117,406 \$ 608,655 \$ 143,008 \$ (596,984)

MEMORANDUM

DATE: February 22, 2012

TO: BPU Board Members

FROM: Wendy J. Hochstedler, Finance Director

RE: Reconciliation of General Ledger to Audit Report
Fiscal Year ending June 30, 2011

At a previous meeting it was requested that I provide a reconciliation of the City's general ledger & financial statements and the City's Audit Report for the fiscal year ending June 30, 2011.

- Each Utility Fund has its own reconciliation – line by line.
- At the end of the report you can find a breakdown of the Reserves.
- This reconciliation shows the totals from the June report that was sent to the board as “Unaudited” in July, 2011.
- Any audit adjustments or postings are indicated and identified.
- The capital asset purchases have been capitalized on the balance sheet, thus being removed from the expense totals.
- The report also shows which accounts are included in each category of revenue and expense for Audit report purposes.

Please review the attached reconciliation for each utility fund and let me know if you have any questions for discussion.

CITY OF SOUTH HAVEN

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS**

JUNE 30, 2011

	Enterprise Funds				Enterprise Fund Total	Governmental Activities
	Electric Utility	Water Utility	Sewer Utility	Nonmajor Enterprise Funds		Internal Service Funds
Assets						
Current assets						
Cash and pooled investments	\$ 3,882,728	\$ 2,402,555	\$ 940,920	\$ 1,449,258	\$ 8,675,461	\$ 1,835,289
Accounts receivable	1,787,608	372,914	294,734	200	2,455,456	-
Accrued interest receivable	8,455	1,296	950	2,804	13,505	6,127
Prepaid items	121,716	71,946	62,894	1,841	258,397	1,233
Due from other funds	1,649	39,784	100	-	41,533	-
Inventory	626,135	127,007	6,718	-	759,860	-
Restricted cash and pooled investments	-	60,420	-	-	60,420	-
Total current assets	6,428,291	3,075,922	1,306,316	1,454,103	12,264,632	1,842,649
Non-current assets						
Special assessments receivable	57,817	314,002	392,964	-	764,783	-
Bond issuance costs	-	177,908	-	-	177,908	-
Capital assets						
Land	1,001	9,394	7,331	5,336	23,062	-
Construction in progress	-	18,883,388	-	29,362	18,912,750	-
Buildings and equipment	2,716,790	3,395,844	5,172,285	125,774	11,410,693	768,826
Vehicles	-	-	-	-	-	2,276,313
Infrastructure	13,614,727	8,382,197	7,314,161	2,855,742	32,166,827	-
Less accumulated depreciation	(5,887,242)	(7,352,728)	(7,134,203)	(1,529,840)	(21,904,013)	(1,974,189)
Total non-current assets	10,503,093	23,810,005	5,752,538	1,486,374	41,552,010	1,070,950
Total assets	16,931,384	26,885,927	7,058,854	2,940,477	53,816,642	2,913,599
Liabilities						
Current liabilities						
Accounts payable	1,155,478	735,255	129,675	24,000	2,044,408	73,906
Accrued liabilities	144,798	144,577	60,876	4,642	354,893	1,786
Due to other funds	39,884	1,807	1,816	-	43,507	-
Unearned revenue	-	-	-	222,053	222,053	-
Customer deposits	204,527	39,784	100	-	244,411	-
Current portion of long-term debt	-	345,000	-	-	345,000	-
Total current liabilities	1,544,687	1,266,423	192,467	250,695	3,254,272	75,692
Long-term liabilities						
Accrued compensated absences	-	-	-	-	-	23,821
Discount on bonds	-	(396,173)	-	-	(396,173)	-
Bonds payable, net of current portion	-	19,425,000	-	-	19,425,000	-
Total long-term liabilities	-	19,028,827	-	-	19,028,827	23,821
Total liabilities	1,544,687	20,295,250	192,467	250,695	22,283,099	99,513
Net assets						
Invested in capital assets, net of related debt	10,445,276	5,025,376	5,359,574	1,486,374	22,316,600	1,070,950
Restricted for:						
Revenue bond retirement	-	60,420	-	-	60,420	-
Unrestricted	4,941,421	1,504,881	1,506,813	1,203,408	9,156,523	1,743,136
Total net assets	\$ 15,386,697	\$ 6,590,677	\$ 6,866,387	\$ 2,689,782	\$ 31,533,543	\$ 2,814,086

CITY OF SOUTH HAVEN

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS**

FOR THE YEAR ENDED JUNE 30, 2011

	Enterprise Funds				Enterprise Fund Total	Governmental
	Electric Utility	Water Utility	Sewer Utility	Nonmajor Enterprise Funds		Internal Service Funds
Operating revenue						
Charges for services	\$ 13,276,526	\$ 2,712,726	\$ 1,978,193	\$ 181,591	\$ 18,149,036	\$ 1,189,089
Dock rental	-	-	-	604,363	604,363	-
Other	163,491	85,799	80,907	2,510	332,707	8,478
Total operating revenue	<u>13,440,017</u>	<u>2,798,525</u>	<u>2,059,100</u>	<u>788,464</u>	<u>19,086,106</u>	<u>1,197,567</u>
Operating expense						
Operating costs and expenses	11,338,284	1,589,818	1,311,601	737,311	14,977,014	682,789
Depreciation	474,124	195,684	244,545	138,139	1,052,492	289,120
Total operating expense	<u>11,812,408</u>	<u>1,785,502</u>	<u>1,556,146</u>	<u>875,450</u>	<u>16,029,506</u>	<u>971,909</u>
Operating income (loss)	<u>1,627,609</u>	<u>1,013,023</u>	<u>502,954</u>	<u>(86,986)</u>	<u>3,056,600</u>	<u>225,658</u>
Non-operating revenue (expense)						
Gain on sale of capital assets	-	-	-	-	-	5,026
Impairment loss	-	(828,000)	-	-	(828,000)	-
Investment earnings	55,796	155,731	28,779	20,366	260,672	20,593
Interest expense	(31,050)	(981,153)	-	-	(1,012,203)	-
Total non-operating revenue (expense)	<u>24,746</u>	<u>(1,653,422)</u>	<u>28,779</u>	<u>20,366</u>	<u>(1,579,531)</u>	<u>25,619</u>
Income (loss) before other items	<u>1,652,355</u>	<u>(640,399)</u>	<u>531,733</u>	<u>(66,620)</u>	<u>1,477,069</u>	<u>251,277</u>
Transfers and other items						
Property tax equivalent payments	(614,000)	(81,037)	(87,688)	(43,574)	(826,299)	-
Contribution in aid of construction	137,900	157,439	22,731	-	318,070	-
Transfers out	(186,237)	(44,788)	(266,790)	(19,609)	(517,424)	-
Total transfers and other items	<u>(662,337)</u>	<u>31,614</u>	<u>(331,747)</u>	<u>(63,183)</u>	<u>(1,025,653)</u>	<u>-</u>
Changes in net assets	990,018	(608,785)	199,986	(129,803)	451,416	251,277
Net assets, beginning of year	<u>14,396,679</u>	<u>7,199,462</u>	<u>6,666,401</u>	<u>2,819,585</u>	<u>31,082,127</u>	<u>2,562,809</u>
Net assets, end of year	<u>\$ 15,386,697</u>	<u>\$ 6,590,677</u>	<u>\$ 6,866,387</u>	<u>\$ 2,689,782</u>	<u>\$ 31,533,543</u>	<u>\$ 2,814,086</u>

ELECTRIC FUND
FISCAL YEAR ENDED
JUNE 30, 2011

REVENUES			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
582-000-452-000	INTERCONNECTION APP FEE	Audit=Charges for Services	200.00	-	200.00	-	200.00	-
582-000-543-000	MISCELLANEOUS SERVICE FEES	Audit=Charges for Services	17,678.24	-	17,678.24	17,135.00	543.24	17,178.42
582-000-646-001	ELECTRIC FEES-RESIDENTIAL CITY	Audit=Charges for Services	2,581,245.62	(26,710.00)	2,554,535.62	2,400,000.00	154,535.62	2,317,548.92
582-000-646-002	ELECTRIC FEES-RESIDENTIAL RURL	Audit=Charges for Services	2,814,447.60	(22,160.50)	2,792,287.10	2,574,000.00	218,287.10	2,450,324.80
582-000-646-003	ELECTRIC FEES-COMMERCIAL CITY	Audit=Charges for Services	1,834,130.82	(8,046.12)	1,826,084.70	1,683,000.00	143,084.70	1,706,711.65
582-000-646-004	ELECTRIC FEES-COMM POWER CITY	Audit=Charges for Services	2,732,628.18	(57,223.42)	2,675,404.76	2,575,000.00	100,404.76	2,565,904.94
582-000-646-005	ELECTRIC FEES - COMM RURAL	Audit=Charges for Services	757,391.13	(10,230.20)	747,160.93	645,000.00	102,160.93	621,202.70
582-000-646-006	ELECTRIC FEES-COMM POWER RURAL	Audit=Charges for Services	816,864.74	9,283.75	826,148.49	698,000.00	128,148.49	733,105.03
582-000-646-007	ELECTRIC FEES-INDUSTRIAL CITY	Audit=Charges for Services	1,338,440.21	(27,407.67)	1,311,032.54	1,382,000.00	(70,967.46)	1,364,544.87
582-000-646-008	ELECTRIC FEES-INDUSTRIAL RURAL	Audit=Charges for Services	256,215.02	(1,398.00)	254,817.02	243,000.00	11,817.02	229,145.50
582-000-646-009	OTHER SALES/PUBLIC	Audit=Charges for Services	-	-	-	-	-	-
582-000-646-010	STREET LIGHTING - CITY	Audit=Charges for Services	88,639.09	-	88,639.09	92,000.00	(3,360.91)	91,163.10
582-000-646-011	STREET LIGHTING - RURAL	Audit=Charges for Services	27,634.59	-	27,634.59	11,800.00	15,834.59	12,029.42
582-000-646-012	ENERGY OPTIMIZATION-RESIDENTIA	Audit=Charges for Services	39,342.11	-	39,342.11	43,476.00	(4,133.89)	18,020.64
582-000-646-013	ENERGY OPTIMIZATION-COMMERCIAL	Audit=Charges for Services	28,069.97	-	28,069.97	25,476.00	2,593.97	12,582.20
582-000-646-014	ENERGY OPTIMIZATION-COMM POWER	Audit=Charges for Services	47,825.76	-	47,825.76	16,360.00	31,465.76	22,574.01
582-000-646-015	ENERGY OPTIMIZATION-INDUSTRIAL	Audit=Charges for Services	39,664.49	-	39,664.49	12,644.00	27,020.49	18,198.83
582-000-658-000	PENALTIES - UTILITY BILLS	Audit=Other income	112,550.02	2,809.34	115,359.36	90,000.00	25,359.36	120,556.40
582-000-665-000	INTEREST INCOME	Audit=Investment earnings	26,058.19	8,349.63	34,407.82	40,000.00	(5,592.18)	56,203.34
582-000-665-001	INT. INCOME - SPECIAL ASSESS	Audit=Investment earnings	2,904.00	-	2,904.00	2,000.00	904.00	3,095.40
582-000-665-582	MARKET VALUE ADJUSTMENTS	Audit=Investment earnings	-	18,483.61	18,483.61	-	18,483.61	-
582-000-675-000	CONTRIBUTION TO AID CONSTR	Audit=Transfers & Other Items	118,899.70	19,000.00	137,899.70	30,000.00	107,899.70	54,939.28
582-000-678-000	PAYROLL REIMBURSEMENTS	Audit=Other income	-	-	-	-	-	6,139.98
582-000-680-000	MISCELLANEOUS OPER INCOME	Audit=Other income	44,393.98	(6,380.87)	38,013.11	25,000.00	13,013.11	65,414.45
582-000-696-000	REIMBURSEMENTS-INSUR CLAIMS	Audit=Other income	10,118.96	-	10,118.96	-	10,118.96	4,936.64
			13,735,342.42	(101,630.45)	13,633,711.97	12,605,891.00	1,027,820.97	12,491,520.52

(141,082.82)	Adjustment for difference between last year's Unbilled Accouts Receivables and current years
26,833.24	Adjustment for difference between last year's Interest Receivable and current years & Unrealized Market Value Adj at FYE
19,000.00	Adjustment for Electric Capital Assets paid for by another fund - Water Street work by Advanced Underground
(6,380.87)	Adjustment for Correction of Bad Debts & Receivables added to Taxes
(101,630.45)	

ELECTRIC FUND
FISCAL YEAR ENDED
JUNE 30, 2011

PURCHASED POWER			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
582-557-730-000	PURCHASED POWER	Audit=Operating Costs & Expenses	9,043,774.62	-	9,043,774.62	8,560,000.00	483,774.62	7,966,221.02
OPERATIONS								
582-558-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	566,362.31	-	566,362.31	568,495.00	(2,132.69)	551,819.58
582-558-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	27,173.08	-	27,173.08	-	27,173.08	347.79
582-558-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	68,039.88	-	68,039.88	65,986.00	2,053.88	64,846.54
582-558-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	146.26	-	146.26	-	146.26	-
582-558-709-001	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
582-558-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	150,001.83	(1,986.67)	148,015.16	125,651.00	22,364.16	129,178.98
582-558-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	4,326.44	-	4,326.44	4,594.00	(267.56)	4,424.44
582-558-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	11,420.21	-	11,420.21	16,466.00	(5,045.79)	15,788.84
582-558-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	48,879.43	549.58	49,429.01	47,332.00	2,097.01	45,641.19
582-558-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	8,330.57	-	8,330.57	6,940.00	1,390.57	7,499.13
582-558-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	5,357.68	(180.49)	5,177.19	5,216.00	(38.81)	4,855.22
582-558-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
582-558-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
582-558-714-009	LONGEVITY	Audit=Operating Costs & Expenses	1,319.20	-	1,319.20	1,319.00	0.20	1,319.20
582-558-714-010	CAR ALLOWANCE	Audit=Operating Costs & Expenses	2,200.00	-	2,200.00	-	2,200.00	-
582-558-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	14,699.28	-	14,699.28	17,189.00	(2,489.72)	899.13
582-558-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	12,423.33	68.25	12,491.58	9,400.00	3,091.58	10,493.94
582-558-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	6,241.70	-	6,241.70	10,000.00	(3,758.30)	13,501.10
582-558-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	13,762.77	(43,256.47)	(29,493.70)	25,000.00	(54,493.70)	6,218.29
582-558-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	6,892.41	-	6,892.41	6,000.00	892.41	9,617.11
582-558-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	20,526.03	15.77	20,541.80	25,000.00	(4,458.20)	16,817.05
582-558-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	66,462.11	(32,091.81)	34,370.30	120,000.00	(85,629.70)	94,939.04
582-558-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	213,336.40	337.50	213,673.90	362,850.00	(149,176.10)	322,777.00
582-558-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	863.17	-	863.17	40,000.00	(39,136.83)	31,808.10
582-558-850-000	TELEPHONE	Audit=Operating Costs & Expenses	10,599.32	-	10,599.32	10,000.00	599.32	10,557.26
582-558-855-000	POSTAGE	Audit=Operating Costs & Expenses	46,153.56	(7,451.97)	38,701.59	50,000.00	(11,298.41)	44,943.99
582-558-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	11,091.44	-	11,091.44	10,000.00	1,091.44	16,702.44
582-558-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	563.18	-	563.18	1,500.00	(936.82)	1,206.58
582-558-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	18,075.14	280.62	18,355.76	13,260.00	5,095.76	16,523.44
582-558-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	2,409.15	-	2,409.15	2,560.00	(150.85)	2,710.32
582-558-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	13,687.86	-	13,687.86	15,000.00	(1,312.14)	15,866.01
582-558-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	400.00	(400.00)	214.53
582-558-933-000	REPAIRS/MAINTENANCE - EQUIPM	Audit=Operating Costs & Expenses	137,783.46	-	137,783.46	125,000.00	12,783.46	71,043.70
582-558-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	128,885.00	-	128,885.00	128,885.00	-	179,901.00
582-558-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	3,020.00	-	3,020.00	3,020.00	-	3,020.00
582-558-943-000	EQUIPMENT RENTAL	Audit=Operating Costs & Expenses	3,690.00	-	3,690.00	-	3,690.00	90.00
582-558-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	22,592.83	-	22,592.83	24,000.00	(1,407.17)	17,728.12
582-558-965-000	ELECTRIC REBATES	Audit=Operating Costs & Expenses	4,476.30	-	4,476.30	15,000.00	(10,523.70)	61,268.35
582-558-968-000	DEPRECIATION EXPENSE	Audit=Depreciation Expense	-	474,124.25	474,124.25	460,000.00	14,124.25	461,850.37
582-558-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	-	-	2,243.00
582-558-988-000	ELECTRICAL SYSTEM CONSTR	Audit=Operating Costs & Expenses	436,865.94	(385,639.68)	51,226.26	360,000.00	(308,773.74)	117,457.32
582-558-988-001	ELECTRICAL SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	-	-	1,155.19
			2,088,657.27	4,768.88	2,093,426.15	2,676,063.00	(582,636.85)	2,357,273.29

702.14	Accounts Payable recording of costs incurred but not yet paid.
(1,617.58)	Adjustment of year end personnel related liabilities
(43,256.47)	Reduction of expense to adjust inventory balance at year end
(417,731.49)	Reduction of expense to record Capital Asset Additions
(7,451.97)	Redistribution of actual postage costs
474,124.25	Posting of current year depreciation expense
4,768.88	

ELECTRIC FUND
FISCAL YEAR ENDED
JUNE 30, 2011

ADMINISTRATION			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
582-561-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	195,746.62	-	195,746.62	196,314.00	(567.38)	193,167.04
582-561-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	72,472.12	-	72,472.12	83,226.00	(10,753.88)	77,515.90
582-561-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	996.14	-	996.14	648.00	348.14	1,050.66
582-561-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	483.50	-	483.50	507.00	(23.50)	403.71
582-561-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	41,173.40	(1,379.24)	39,794.16	47,958.00	(8,163.84)	42,648.92
582-561-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	4,509.80	-	4,509.80	2,245.00	2,264.80	2,244.60
582-561-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	900.63	-	900.63	1,169.00	(268.37)	1,167.84
582-561-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	20,271.42	227.92	20,499.34	21,297.00	(797.66)	20,283.45
582-561-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	3,847.90	-	3,847.90	5,252.00	(1,404.10)	5,582.50
582-561-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	2,591.97	(109.57)	2,482.40	2,693.00	(210.60)	2,499.35
582-561-714-010	CAR ALLOWANCE	Audit=Operating Costs & Expenses	3,312.00	-	3,312.00	3,312.00	-	3,312.00
582-561-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	1,069.87	-	1,069.87	768.00	301.87	1,332.17
582-561-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	24,887.54	-	24,887.54	33,000.00	(8,112.46)	40,332.44
582-561-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	481.33	-	481.33	500.00	(18.67)	227.84
582-561-802-001	ENERGY OPTIMIZATION SERVICES	Audit=Operating Costs & Expenses	90,565.65	-	90,565.65	135,183.00	(44,617.35)	83,588.78
582-561-870-000	PAYMENT IN LIEU OF TAXES	Audit=Prop Tax Equiv payments	614,000.00	-	614,000.00	614,000.00	-	596,014.00
582-561-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	235.01	-	235.01	-	235.01	-
582-561-911-000	PROPERTY/FLEET/LIABILITY INS	Audit=Operating Costs & Expenses	56,041.03	(39,283.46)	16,757.57	60,000.00	(43,242.43)	65,949.80
582-561-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	341.00	-	341.00	341.00	-	1,232.00
582-561-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	56,245.00	-	56,245.00	56,245.00	-	56,245.00
582-561-969-101	ADMIN FEES - GENERAL FUND	Audit=Operating Costs & Expenses	138,573.00	-	138,573.00	138,573.00	-	138,573.00
582-561-980-004	OFFICE EQUIPMENT	Audit=Operating Costs & Expenses	1,007.54	-	1,007.54	-	1,007.54	-
			1,329,752.47	(40,544.35)	1,289,208.12	1,403,231.00	(114,022.88)	1,333,371.00
DEBT SERVICE & TRANSFERS								
582-905-991-000	PRINCIPAL DEBT	-	-	-	-	-	-	-
582-905-995-000	INTEREST DEBT	Audit=Interest expense	3,612.50	-	3,612.50	10,838.00	(7,225.50)	33,296.67
582-905-995-002	AMORTIZATION EXPENSE	Audit=Interest expense	27,437.30	-	27,437.30	27,437.00	0.30	4,450.00
			31,049.80	-	31,049.80	38,275.00	(7,225.20)	37,746.67
582-965-999-370	OPER TRANS OUT-BLDG AUTH #2	Audit=Transfers Out (Debt Service)	186,237.00	-	186,237.00	186,237.00	-	193,222.00

(1,260.89) Adjustment of year end personnel related liabilities
 (39,283.46) Reduction of expense to adjust prepaid insurance balance at year end
 (40,544.35)

ELECTRIC FUND ONLY - FUND 582								
TOTAL REVENUES			13,735,342.42	(101,630.45)	13,633,711.97	12,605,891.00	1,027,820.97	12,491,520.52
TOTAL EXPENSES			12,679,471.16	(35,775.47)	12,643,695.69	12,863,806.00	(220,110.31)	11,887,833.98
NET INCOME			1,055,871.26	(65,854.98)	990,016.28	(257,915.00)	1,247,931.28	603,686.54

ELECTRIC FUND
FISCAL YEAR ENDED
JUNE 30, 2011

		<u>FUND 582 - ELECTRIC</u>
OPERATING REVENUE		
Charges for Services		13,276,525.41
Other		163,491.43
Total Operating Revenue		<u>13,440,016.84</u>
OPERATING EXPENSE		
Operating costs & expenses		11,338,284.64
Depreciation		474,124.25
Total Operating expense		<u>11,812,408.89</u>
Operating income (loss)		1,627,607.95
NON-OPERATING REV (EXP)		
Investment earnings		55,795.43
Interest expense		(31,049.80)
Total Non-Operating rev (exp)		<u>24,745.63</u>
Income (loss) before other items		1,652,353.58
TRANSFERS & OTHER ITEMS		
Prop Tax Equiv payments		(614,000.00)
Contrib in aid of construction		137,899.70
Transfers Out - Debt Service		(186,237.00)
Total Transfers and other items		<u>(662,337.30)</u>
Net Income (change in net assets)		990,016.28
Retained Earnings, Beginning		<u>14,396,679.00</u>
Retained Earnings, Ending		15,386,695.28
BREAKDOWN OF RESERVES		
Retained Earnings, June 30		15,386,695.28
Less Net Capital Assets		<u>(10,445,275.01)</u>
Net Reserves		4,941,420.27
 <u>Proof of Reserves at June 30, 2011:</u>		
<u>FUND 582 - ELECTRIC</u>		
Cash & Investment Balances		3,882,727.38
Add Accounts Receivable not yet collected		1,787,608.02
Add Special Assessments Receivable		57,816.61
Add Amount due from other funds		1,648.59
Add Interest Receivable		8,455.00
Add Prepaid Insurance		121,716.21
Add Inventory on hand		626,135.14
Deduct Accounts Payable		(1,155,478.09)
Deduct Due to other funds		(39,883.85)
Deduct Customer Deposit Payable		(204,526.74)
Deduct Accrued Payroll liabilities		(144,798.00)
		<u>4,941,420.27</u>
Net Reserve Totals		4,941,420.27

Agrees with Audit
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WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

REVENUES Account #	Account Description		UNAUDITED	AUDIT	FINAL AUDIT	OVER		
			Cur YTD actual	ADJUSTMENTS	ADJUSTED Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
591-000-631-000	CONNECTION FEES	Audit=Charges for Services	9,000.00	-	9,000.00	7,200.00	1,800.00	2,200.00
591-000-631-001	AVAILABILITY FEE-PLANT	Audit=Charges for Services	85,200.00	-	85,200.00	100,000.00	(14,800.00)	127,422.00
591-000-631-002	AVAILABILITY FEE- WATER SYSTEM	Audit=Charges for Services	12,775.00	-	12,775.00	9,500.00	3,275.00	2,750.00
591-000-642-002	CASCO - USAGE	Audit=Charges for Services	78,980.45	790.00	79,770.45	76,750.00	3,020.45	80,002.18
591-000-642-003	WATER FEES - CITY	Audit=Charges for Services	627,781.72	3,771.00	631,552.72	634,000.00	(2,447.28)	643,380.09
591-000-642-005	CAPITAL REPLACEMENT FEES	Audit=Charges for Services	48,560.01	127.00	48,687.01	48,307.00	380.01	69,906.04
591-000-642-006	CAPITAL IMPROVEMENT FEES	Audit=Charges for Services	102,448.33	261.00	102,709.33	102,700.00	9.33	101,927.47
591-000-642-007	CITY - PLANT REPLACEMENT	Audit=Charges for Services	586,929.70	31.00	586,960.70	585,360.00	1,600.70	541,045.11
591-000-642-008	CITY - RTS	Audit=Charges for Services	214,003.86	555.00	214,558.86	213,000.00	1,558.86	211,981.35
591-000-642-009	CASCO - RTS	Audit=Charges for Services	34,034.14	105.00	34,139.14	33,000.00	1,139.14	33,211.50
591-000-642-010	CASCO - PLANT REPLACEMENT	Audit=Charges for Services	93,570.28	50.00	93,620.28	91,368.00	2,252.28	84,857.55
591-000-642-011	CASCO - CAPITAL REPLACEMENT	Audit=Charges for Services	7,733.84	24.00	7,757.84	7,560.00	197.84	10,963.67
591-000-642-012	SH TWSP - USAGE	Audit=Charges for Services	189,331.07	633.00	189,964.07	197,000.00	(7,035.93)	195,135.62
591-000-642-013	SH TWSP - RTS	Audit=Charges for Services	65,560.65	181.00	65,741.65	65,000.00	741.65	64,705.18
591-000-642-014	SH TWSP - PLANT REPLACEMENT	Audit=Charges for Services	180,132.98	39.00	180,171.98	178,200.00	1,971.98	165,226.35
591-000-642-015	SH TWSP - CAPITAL REPLACEMENT	Audit=Charges for Services	14,907.87	42.00	14,949.87	14,780.00	169.87	21,359.77
591-000-642-016	COVERT - USAGE	Audit=Charges for Services	135,024.39	(2,655.00)	132,369.39	130,000.00	2,369.39	129,903.94
591-000-642-017	COVERT - RTS	Audit=Charges for Services	53,425.92	147.00	53,572.92	52,000.00	1,572.92	52,248.81
591-000-642-018	COVERT - CAPITAL REPLACEMENT	Audit=Charges for Services	12,161.70	34.00	12,195.70	11,865.00	330.70	17,240.33
591-000-642-019	COVERT - PLANT REPLACEMENT	Audit=Charges for Services	146,666.32	29.00	146,695.32	143,640.00	3,055.32	133,469.79
591-000-643-000	MISCELLANEOUS SERVICE REV	Audit=Charges for Services	157.50	-	157.50	-	157.50	-
591-000-646-009	OTHER SALES/PUBLIC	Audit=Charges for Services	10,176.00	-	10,176.00	10,250.00	(74.00)	10,176.00
591-000-658-000	PENALTIES - UTILITY BILLS	Audit=Other income	35,312.00	-	35,312.00	33,000.00	2,312.00	33,117.12
591-000-665-000	INTEREST INCOME	Audit=Investment earnings	3,187.15	6.00	3,193.15	3,000.00	193.15	6,036.32
591-000-665-001	INTEREST INCOME-SPECIAL ASSESS	Audit=Investment earnings	17,270.02	(105.19)	17,164.83	17,200.00	(35.17)	18,655.31
591-000-665-591	MARKET VALUE ADJUSTMENTS	Audit=Investment earnings	-	-	-	-	-	-
591-000-667-000	RENTAL INCOME	Audit=Other income	2,502.00	-	2,502.00	2,502.00	-	2,502.00
591-000-674-000	S HAVEN/CASCO W/S AUTH ADM FEE	Audit=Other income	7,439.62	-	7,439.62	6,800.00	639.62	7,164.74
591-000-675-000	CONTRIBUTION TO AID CONSTR	Audit=Construction in Aid	902.62	62,667.53	63,570.15	-	63,570.15	-
591-000-676-001	COVERT TWSP LINE REIMBURSEMENT	Audit=Construction in Aid	44,764.88	-	44,764.88	45,000.00	(235.12)	9,058.00
591-000-676-007	COVERT PLANT REIMBURSEMENT	Audit=Construction in Aid	49,103.52	-	49,103.52	30,000.00	19,103.52	35,757.46
591-000-678-000	PAYROLL REIMBURSEMENTS	Audit=Other income	7,573.91	-	7,573.91	4,300.00	3,273.91	-
591-000-680-000	MISCELLANEOUS OPERATING INCOME	Audit=Other income	33,204.82	(234.15)	32,970.67	20,000.00	12,970.67	32,607.46
591-000-699-496	TRANSFER FROM WTR PLANT CONST	Audit=Transfers & Other Items	-	7,191,248.24	7,191,248.24	-	7,191,248.24	8,305,815.56
REVENUES			2,909,822.27	7,257,746.43	10,167,568.70	2,873,282.00	7,294,286.70	11,149,826.72

3,954.00	Adjustment for difference between last year's Unbilled Accounts Receivables and current years
(99.19)	Adjustment for Interest Receivable at FYE
62,667.53	Adjustment for Water Fund Capital Assets paid for by another fund
7,191,248.24	Adjustment for Transfer in From WFP construction fund - Work in progress
(234.15)	Adjustment for Correction of Utilities Receivable Balance at year end.
7,257,536.43	

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
591-558-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	150,207.46	-	150,207.46	129,650.00	20,557.46	130,111.82
591-558-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	4,917.59	-	4,917.59	4,740.00	177.59	7,695.36
591-558-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	11,530.59	-	11,530.59	17,791.00	(6,260.41)	10,492.70
591-558-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	139.39	-	139.39	200.00	(60.61)	117.64
591-558-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	41,062.60	(1,567.79)	39,494.81	35,234.00	4,260.81	37,796.79
591-558-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	2,872.00	-	2,872.00	2,040.00	832.00	2,040.00
591-558-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	3,792.15	-	3,792.15	4,500.00	(707.85)	5,024.97
591-558-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	12,483.38	140.36	12,623.74	11,657.00	966.74	10,933.83
591-558-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	1,707.91	-	1,707.91	2,578.00	(870.09)	2,264.55
591-558-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	1,389.92	(50.98)	1,338.94	1,240.00	98.94	1,190.32
591-558-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	4,410.66	-	4,410.66	3,810.00	600.66	-
591-558-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	2,167.45	45.70	2,213.15	1,226.00	987.15	3,172.26
591-558-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	1,582.37	-	1,582.37	1,226.00	356.37	2,269.06
591-558-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	70,551.37	(1,569.28)	68,982.09	52,105.00	16,877.09	129,957.62
591-558-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	2,030.43	-	2,030.43	245.00	1,785.43	620.20
591-558-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	7,302.96	-	7,302.96	7,356.00	(53.04)	10,278.89
591-558-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	7,034.87	(10,176.65)	(3,141.78)	-	(3,141.78)	3,937.11
591-558-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	70,699.20	(3,701.00)	66,998.20	70,495.00	(3,496.80)	135,306.02
591-558-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	(12,233.46)	-	(12,233.46)	9,000.00	(21,233.46)	18,685.99
591-558-820-001	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-820-002	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-850-000	TELEPHONE	Audit=Operating Costs & Expenses	3,419.74	-	3,419.74	3,707.00	(287.26)	4,031.17
591-558-855-000	POSTAGE	Audit=Operating Costs & Expenses	6,947.74	(1,596.84)	5,350.90	6,130.00	(779.10)	9,732.83
591-558-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	2,095.57	-	2,095.57	2,113.00	(17.43)	1,359.48
591-558-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	106.07	-	106.07	61.00	45.07	192.58
591-558-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	1,255.03	-	1,255.03	490.00	765.03	1,922.11
591-558-931-000	REPAIRS/MAINT-BUILDS & STRCTRE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-933-000	REPAIRS/MAINTENANCE - EQUIPM	Audit=Operating Costs & Expenses	7,698.06	(4,940.00)	2,758.06	7,839.00	(5,080.94)	3,349.12
591-558-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	18,572.00	-	18,572.00	18,572.00	-	8,709.00
591-558-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	860.00	-	860.00	860.00	-	860.00
591-558-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	1,273.54	-	1,273.54	123.00	1,150.54	2,026.92
591-558-968-000	DEPRECIATION EXPENSE	Audit=Depreciation Expense	-	195,683.61	195,683.61	200,000.00	(4,316.39)	191,200.74
591-558-972-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	22,950.72	(24,291.68)	(1,340.96)	-	(1,340.96)	-
591-558-972-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	1,226.00	(1,226.00)	-
591-558-972-004	MONROE PARK WATER MAIN PROJECT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-972-005	PHOENIX STREET WATER MAIN	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-558-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	9,105.16	(9,105.16)	-	-	-	-
591-558-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	123.00	(123.00)	150.38
			457,932.47	138,870.29	596,802.76	596,337.00	465.76	735,429.46
(1,478.41)	Adjustment of year end personnel related liabilities							
(1,523.58)	Reduction of expense to adjust inventory balance at year end							
(52,214.49)	Reduction of expense to record Capital Asset Additions							
(1,596.84)	Redistribution of actual postage costs							
195,683.61	Posting of current year depreciation expense							
138,870.29								

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

TREATMENT			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-559-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	103,637.94	-	103,637.94	109,055.00	(5,417.06)	105,952.76
591-559-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	25,947.06	-	25,947.06	25,392.00	555.06	16,366.35
591-559-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	34,094.86	(240.29)	33,854.57	30,127.00	3,727.57	31,020.62
591-559-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	3,345.85	-	3,345.85	4,024.00	(678.15)	4,595.28
591-559-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	10,093.84	-	10,093.84	10,285.00	(191.16)	8,726.57
591-559-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	1,186.41	-	1,186.41	1,653.00	(466.59)	1,769.06
591-559-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	987.91	(42.13)	945.78	843.00	102.78	875.50
591-559-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	5,422.53	-	5,422.53	3,426.00	1,996.53	-
591-559-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	170.12	-	170.12	245.00	(74.88)	305.95
591-559-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	252.57	-	252.57	736.00	(483.43)	89.96
591-559-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	73,496.26	(9,118.46)	64,377.80	67,910.00	(3,532.20)	66,236.32
591-559-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	50.59	-	50.59	307.00	(256.41)	13.49
591-559-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	518.76	-	518.76	245.00	273.76	438.97
591-559-801-000	PROFESSIONAL CONSULTING FEES	Audit=Operating Costs & Expenses	6,340.10	-	6,340.10	12,260.00	(5,919.90)	5,450.00
591-559-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	160,754.66	(30,466.00)	130,288.66	173,294.00	(43,005.34)	47,654.80
591-559-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	1,035.67	-	1,035.67	1,533.00	(497.33)	4,907.91
591-559-850-000	TELEPHONE	Audit=Operating Costs & Expenses	3,329.26	-	3,329.26	2,942.00	387.26	4,083.86
591-559-855-000	POSTAGE	Audit=Operating Costs & Expenses	184.55	-	184.55	92.00	92.55	175.59
591-559-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	1,177.32	-	1,177.32	2,452.00	(1,274.68)	2,846.39
591-559-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	261.28	-	261.28	184.00	77.28	-
591-559-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	79,171.58	257.93	79,429.51	73,560.00	5,869.51	103,406.36
591-559-921-001	UTILITIES-COVERT PLANT	Audit=Operating Costs & Expenses	49,311.94	-	49,311.94	40,000.00	9,311.94	36,536.61
591-559-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	11,423.52	-	11,423.52	12,260.00	(836.48)	15,967.05
591-559-931-000	REPAIRS/MAINT-BUILDS & STRCTR	Audit=Operating Costs & Expenses	3,632.56	-	3,632.56	3,065.00	567.56	3,133.39
591-559-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	17.94	-	17.94	-	17.94	-
591-559-933-000	REPAIRS/MAINTENANCE - EQUIPM	Audit=Operating Costs & Expenses	10,977.99	-	10,977.99	18,390.00	(7,412.01)	21,785.60
591-559-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	864.00	-	864.00	864.00	-	650.00
591-559-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	666.00	-	666.00	666.00	-	666.00
591-559-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	212.17	-	212.17	245.00	(32.83)	350.00
591-559-969-000	ASSET IMPAIRMENT LOSS	Audit=Impairment Loss	-	828,000.00	828,000.00	-	828,000.00	-
591-559-973-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-973-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-974-000	WATER PLANT CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-974-001	WATER PLANT ENGINEERING	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-559-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	381.00	-	-
			588,565.24	788,391.05	1,376,956.29	596,436.00	780,901.29	484,004.39
(282.42)	Adjustment of year end personnel related liabilities							
(9,118.46)	Reduction of expense to adjust inventory balance at year end							
828,000.00	Record Loss on Impairment of Asset - Old WFP							
(30,466.00)	Reduction of expense to record Capital Asset Additions							
257.93	Adjust Accounts payable for current exp not paid yet							
								788,391.05

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

ADMINISTRATION			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-561-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	103,436.90	-	103,436.90	105,178.00	(1,741.10)	105,952.76
591-561-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	8,118.20	-	8,118.20	8,550.00	(431.80)	-
591-561-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	1,479.01	-	1,479.01	1,000.00	479.01	16,366.35
591-561-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	25.39	-	25.39	100.00	(74.61)	-
591-561-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	22,187.03	(4,030.14)	18,156.89	21,229.00	(3,072.11)	31,020.62
591-561-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	1,374.36	-	1,374.36	889.00	485.36	-
591-561-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	358.81	-	358.81	450.00	(91.19)	4,595.28
591-561-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	8,556.88	-	8,556.88	8,555.00	1.88	8,726.57
591-561-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	1,245.98	-	1,245.98	1,764.00	(518.02)	1,769.06
591-561-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	1,420.01	(59.59)	1,360.42	1,377.00	(16.58)	875.50
591-561-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-561-713-006	SHORT TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-561-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-561-714-010	CAR ALLOWANCE	Audit=Operating Costs & Expenses	5,504.52	-	5,504.52	5,505.00	(0.48)	-
591-561-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	342.69	-	342.69	160.00	182.69	305.95
591-561-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	7,679.16	-	7,679.16	8,000.00	(320.84)	89.96
591-561-801-100	BOND EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	66,236.32
591-561-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	-	-	-	-	-	13.49
591-561-870-000	PAYMENT IN LIEU OF TAXES	Audit=Prop Tax Equiv payments	81,037.00	-	81,037.00	81,037.00	-	438.97
591-561-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	50.36	-	50.36	-	50.36	5,450.00
591-561-911-000	PROPERTY/FLEET/LIABILITY INS	Audit=Operating Costs & Expenses	32,260.29	(22,617.36)	9,642.93	33,000.00	(23,357.07)	47,654.80
591-561-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	1,262.00	-	1,262.00	1,262.00	-	4,907.91
591-561-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	11,117.00	-	11,117.00	11,117.00	-	4,083.86
591-561-969-101	ADMIN FEES - GENERAL FUND	Audit=Operating Costs & Expenses	30,701.00	-	30,701.00	30,701.00	-	175.59
591-561-980-004	OFFICE EQUIPMENT	Audit=Operating Costs & Expenses	97.50	-	97.50	-	97.50	2,846.39
			318,254.09	(26,707.09)	291,547.00	319,874.00	(28,327.00)	301,509.38
(4,089.73)	Adjustment of year end personnel related liabilities							
(22,617.36)	Reduction of expense to adjust prepaid insurance balance at FYE							
(26,707.09)								

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS - CASCO			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-563-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	7,385.58	-	7,385.58	5,159.00	2,226.58	7,858.60
591-563-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	502.73	-	502.73	400.00	102.73	1,174.28
591-563-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	345.82	-	345.82	500.00	(154.18)	144.02
591-563-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	1,789.13	(34.04)	1,755.09	1,530.00	225.09	1,879.27
591-563-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	150.78	-	150.78	1,200.00	(1,049.22)	1,258.17
591-563-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	606.21	-	606.21	464.00	142.21	676.53
591-563-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	48.09	-	48.09	90.00	(41.91)	208.71
591-563-713-002	LIFE AND DISABILITY	Audit=Operating Costs & Expenses	60.74	(1.49)	59.25	47.00	12.25	60.64
591-563-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	174.00	(174.00)	-
591-563-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	320.76	-	320.76	192.00	128.76	57.50
591-563-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	217.92	-	217.92	192.00	25.92	-
591-563-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	2,920.61	-	2,920.61	8,160.00	(5,239.39)	-
591-563-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	215.12	-	215.12	38.00	177.12	-
591-563-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	843.66	-	843.66	1,152.00	(308.34)	-
591-563-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	278.71	-	278.71	-	278.71	350.00
591-563-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	7,141.40	-	7,141.40	11,040.00	(3,898.60)	6,742.00
591-563-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-850-000	TELEPHONE	Audit=Operating Costs & Expenses	455.42	-	455.42	346.00	109.42	-
591-563-855-000	POSTAGE	Audit=Operating Costs & Expenses	890.76	-	890.76	960.00	(69.24)	-
591-563-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	335.59	-	335.59	96.00	239.59	-
591-563-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	10.00	(10.00)	-
591-563-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	145.67	-	145.67	77.00	68.67	-
591-563-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	1,532.85	-	1,532.85	288.00	1,244.85	-
591-563-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	8,966.00	-	8,966.00	8,966.00	-	8,709.00
591-563-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	112.00	-	112.00	112.00	-	112.00
591-563-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	254.71	-	254.71	19.00	235.71	75.00
591-563-972-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-563-972-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	192.00	(192.00)	-
591-563-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	9,105.17	-	-	-	-	-
591-563-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	19.00	(19.00)	-
			44,625.43	(35.53)	35,484.73	41,423.00	(5,938.27)	29,305.72
(35.53)	Adjustment of year end personnel related liabilities							

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS - SH TOWNSHIP			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
					Cur YTD actual		BUDGET VARIANCE	
591-564-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	15,426.37	-	15,426.37	8,599.00	6,827.37	16,492.95
591-564-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	354.18	-	354.18	500.00	(145.82)	1,560.60
591-564-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	650.65	-	650.65	1,952.00	(1,301.35)	2,229.66
591-564-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	160.65
591-564-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	3,554.76	(118.52)	3,436.24	2,549.00	887.24	4,052.95
591-564-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-564-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	275.01	-	275.01	575.00	(299.99)	608.14
591-564-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	1,208.94	-	1,208.94	845.00	363.94	1,506.89
591-564-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	106.35	-	106.35	150.00	(43.65)	433.99
591-564-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	126.65	(3.89)	122.76	78.00	44.76	141.73
591-564-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-564-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	290.00	(290.00)	-
591-564-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	485.05	-	485.05	350.00	135.05	57.50
591-564-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	329.54	-	329.54	350.00	(20.46)	-
591-564-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	4,416.28	-	4,416.28	14,875.00	(10,458.72)	-
591-564-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	325.30	-	325.30	70.00	255.30	-
591-564-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	1,275.38	-	1,275.38	2,100.00	(824.62)	-
591-564-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	421.46	-	421.46	-	421.46	350.00
591-564-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	10,036.24	-	10,036.24	20,125.00	(10,088.76)	9,487.50
591-564-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-564-850-000	TELEPHONE	Audit=Operating Costs & Expenses	688.68	-	688.68	630.00	58.68	-
591-564-855-000	POSTAGE	Audit=Operating Costs & Expenses	1,347.00	-	1,347.00	1,750.00	(403.00)	-
591-564-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	507.48	-	507.48	175.00	332.48	-
591-564-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	18.00	(18.00)	-
591-564-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	220.27	-	220.27	140.00	80.27	-
591-564-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-564-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	0	0	-	0
591-564-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	2,317.97	-	2,317.97	525.00	1,792.97	-
591-564-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	6,137.00	-	6,137.00	6,137.00	-	8,709.00
591-564-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	242.00	-	242.00	242.00	-	242.00
591-564-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	385.17	-	385.17	35.00	350.17	75.00
591-564-972-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-564-972-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	350.00	(350.00)	-
591-564-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	9,105.17	(9,105.17)	-	-	-	-
591-564-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	35.00	(35.00)	-
			59,942.90	(9,227.58)	50,715.32	63,445.00	(12,729.68)	46,108.56
(122.41)	Adjustment of year end personnel related liabilities							
(9,105.17)	Reduction of expense to record Capital Asset Additions							
(9,227.58)								

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS - COVERT			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
					Cur YTD actual		BUDGET VARIANCE	
591-565-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	16,259.85	-	16,259.85	25,797.00	(9,537.15)	25,799.74
591-565-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	823.28	-	823.28	1,355.00	(531.72)	2,688.98
591-565-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	1,838.33	-	1,838.33	3,145.00	(1,306.67)	1,674.65
591-565-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	20.09	-	20.09	-	20.09	31.57
591-565-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	4,207.94	(265.85)	3,942.09	7,648.00	(3,705.91)	7,305.35
591-565-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-565-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	753.97	-	753.97	875.00	(121.03)	964.35
591-565-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	1,394.65	-	1,394.65	2,318.00	(923.35)	2,223.12
591-565-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	126.47	-	126.47	451.00	(324.53)	585.27
591-565-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	145.81	(8.85)	136.96	234.00	(97.04)	218.27
591-565-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-565-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	869.00	(869.00)	-
591-565-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	198.19	-	198.19	232.00	(33.81)	57.50
591-565-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	134.65	-	134.65	232.00	(97.35)	-
591-565-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	1,804.42	-	1,804.42	9,860.00	(8,055.58)	-
591-565-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	132.92	-	132.92	46.00	86.92	-
591-565-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	521.29	-	521.29	1,392.00	(870.71)	-
591-565-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	172.21	-	172.21	-	172.21	350.00
591-565-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	7,867.62	-	7,867.62	13,340.00	(5,472.38)	7,782.00
591-565-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-565-850-000	TELEPHONE	Audit=Operating Costs & Expenses	281.40	-	281.40	418.00	(136.60)	-
591-565-855-000	POSTAGE	Audit=Operating Costs & Expenses	550.39	-	550.39	1,160.00	(609.61)	-
591-565-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	207.36	-	207.36	116.00	91.36	-
591-565-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	12.00	(12.00)	-
591-565-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	90.00	-	90.00	93.00	(3.00)	-
591-565-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-565-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	0	0	-	0
591-565-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	947.13	-	947.13	348.00	599.13	-
591-565-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	19,692.00	-	19,692.00	19,692.00	-	8,709.00
591-565-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	165.00	-	165.00	165.00	-	165.00
591-565-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	157.38	-	157.38	23.00	134.38	75.00
591-565-972-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-565-972-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	232.00	(232.00)	-
591-565-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	27,315.00	(27,315.00)	-	-	-	-
591-565-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	23.00	(23.00)	-
			85,807.35	(27,589.70)	58,217.65	90,076.00	(31,858.35)	58,629.80
	(274.70)	Adjustment of year end personnel related liabilities						
	(27,315.00)	Reduction of expense to record Capital Asset Additions						
	(27,589.70)							

WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

TREATMENT - CASCO			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-566-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	11,352.01	-	11,352.01	11,090.00	262.01	10,470.16
591-566-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	2,679.82	-	2,679.82	1,970.00	709.82	1,691.21
591-566-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	3,509.33	(139.31)	3,370.02	5,478.00	(2,107.98)	3,292.88
591-566-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	325.01	-	325.01	500.00	(174.99)	423.67
591-566-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	1,042.44	-	1,042.44	999.00	43.44	901.38
591-566-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	122.50	-	122.50	301.00	(178.50)	182.56
591-566-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	102.07	(4.37)	97.70	153.00	(55.30)	85.53
591-566-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	623.00	(623.00)	-
591-566-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	3.10	-	3.10	38.00	(34.90)	-
591-566-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	33.57	-	33.57	115.00	(81.43)	-
591-566-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	5,815.92	-	5,815.92	6,720.00	(904.08)	-
591-566-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	5.90	-	5.90	48.00	(42.10)	-
591-566-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	69.95	-	69.95	38.00	31.95	-
591-566-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	3,329.84	-	3,329.84	1,920.00	1,409.84	700.00
591-566-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	25,131.19	(4,771.00)	20,360.19	25,648.00	(5,287.81)	1,840.00
591-566-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	429.90	-	429.90	240.00	189.90	-
591-566-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-850-000	TELEPHONE	Audit=Operating Costs & Expenses	359.17	-	359.17	461.00	(101.83)	-
591-566-855-000	POSTAGE	Audit=Operating Costs & Expenses	32.36	-	32.36	14.00	18.36	-
591-566-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	186.11	-	186.11	384.00	(197.89)	-
591-566-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	20.96	-	20.96	29.00	(8.04)	-
591-566-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	9,335.47	-	9,335.47	11,520.00	(2,184.53)	-
591-566-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	0	0	-	0
591-566-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	1,306.84	-	1,306.84	1,920.00	(613.16)	-
591-566-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	622.32	-	622.32	480.00	142.32	-
591-566-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	2,013.75	-	2,013.75	2,880.00	(866.25)	-
591-566-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	159.00	-	159.00	159.00	-	650.00
591-566-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	70.00	-	70.00	70.00	-	70.00
591-566-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	42.44	-	42.44	38.00	4.44	-
591-566-973-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-973-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-566-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	381.00	(381.00)	-
			68,100.97	(4,914.68)	63,186.29	74,217.00	(11,030.71)	20,307.39
	(143.68) Adjustment of year end personnel related liabilities							
	(4,771.00) Reduction of expense to record Capital Asset Additions							
	(4,914.68)							

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TREATMENT - SH TOWNSHIP			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
591-567-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	29,750.77	-	29,750.77	29,574.00	176.77	27,436.76
591-567-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	7,020.80	-	7,020.80	6,255.00	765.80	4,428.05
591-567-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	9,206.51	(365.46)	8,841.05	5,478.00	3,363.05	8,637.70
591-567-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	891.64	-	891.64	1,200.00	(308.36)	1,110.44
591-567-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	2,731.11	-	2,731.11	2,741.00	(9.89)	2,361.15
591-567-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	321.03	-	321.03	301.00	20.03	478.73
591-567-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	267.47	(11.41)	256.06	153.00	103.06	224.30
591-567-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	623.00	(623.00)	-
591-567-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	4.69	-	4.69	70.00	(65.31)	-
591-567-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	50.77	-	50.77	210.00	(159.23)	-
591-567-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	8,794.81	-	8,794.81	12,250.00	(3,455.19)	-
591-567-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	8.92	-	8.92	88.00	(79.08)	-
591-567-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	105.78	-	105.78	70.00	35.78	-
591-567-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	5,035.36	-	5,035.36	3,500.00	1,535.36	700.00
591-567-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	39,630.76	(8,698.00)	30,932.76	40,650.00	(9,717.24)	2,253.00
591-567-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	719.33	-	719.33	4,738.00	(4,018.67)	-
591-567-850-000	TELEPHONE	Audit=Operating Costs & Expenses	543.14	-	543.14	840.00	(296.86)	-
591-567-855-000	POSTAGE	Audit=Operating Costs & Expenses	48.94	-	48.94	26.00	22.94	-
591-567-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	281.43	-	281.43	700.00	(418.57)	-
591-567-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	31.69	-	31.69	53.00	(21.31)	-
591-567-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	14,673.80	-	14,673.80	21,000.00	(6,326.20)	428.95
591-567-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	1,976.20	-	1,976.20	3500	(1,523.80)	0
591-567-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	941.08	-	941.08	875.00	66.08	-
591-567-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	3,045.18	-	3,045.18	5,250.00	(2,204.82)	-
591-567-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	291.00	-	291.00	291.00	-	650.00
591-567-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	180.00	-	180.00	180.00	-	180.00
591-567-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	64.17	-	64.17	70.00	(5.83)	-
591-567-973-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-973-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-567-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	381.00	(381.00)	-
			126,616.38	(9,074.87)	117,541.51	141,067.00	(23,525.49)	48,889.08
(376.87)	Adjustment of year end personnel related liabilities							
(8,698.00)	Reduction of expense to record Capital Asset Additions							
(9,074.87)								

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TREATMENT - COVERT			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-568-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	35,782.53	-	35,782.53	35,119.00	663.53	33,001.41
591-568-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	8,446.24	-	8,446.24	8,202.00	244.24	5,329.52
591-568-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	11,064.65	(439.20)	10,625.45	13,694.00	(3,068.55)	10,381.77
591-568-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	1,005.55	-	1,005.55	1,400.00	(394.45)	1,280.85
591-568-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	3,285.35	-	3,285.35	3,314.00	(28.65)	2,840.57
591-568-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	386.05	-	386.05	752.00	(365.95)	575.64
591-568-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	321.58	(13.72)	307.86	383.00	(75.14)	269.79
591-568-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	1,557.00	(1,557.00)	-
591-568-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	1.92	-	1.92	46.00	(44.08)	-
591-568-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	20.74	-	20.74	139.00	(118.26)	-
591-568-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	3,593.84	-	3,593.84	8,120.00	(4,526.16)	-
591-568-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	3.64	-	3.64	58.00	(54.36)	-
591-568-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	43.22	-	43.22	46.00	(2.78)	-
591-568-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	2,057.44	-	2,057.44	2,320.00	(262.56)	700.00
591-568-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	19,733.81	(5,765.00)	13,968.81	24,408.00	(10,439.19)	2,253.00
591-568-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	397.18	-	397.18	290.00	107.18	-
591-568-850-000	TELEPHONE	Audit=Operating Costs & Expenses	221.93	-	221.93	5,257.00	(5,035.07)	-
591-568-855-000	POSTAGE	Audit=Operating Costs & Expenses	20.00	-	20.00	17.00	3.00	-
591-568-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	114.99	-	114.99	464.00	(349.01)	-
591-568-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	12.95	-	12.95	35.00	(22.05)	-
591-568-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	18,264.07	-	18,264.07	13,920.00	4,344.07	8,150.28
591-568-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	807.48	-	807.48	2320	(1,512.52)	0
591-568-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	384.53	-	384.53	580.00	(195.47)	-
591-568-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	1,244.27	-	1,244.27	3,480.00	(2,235.73)	-
591-568-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	778.00	-	778.00	778.00	-	650.00
591-568-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	217.00	-	217.00	217.00	-	217.00
591-568-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	26.22	-	26.22	46.00	(19.78)	-
591-568-973-000	WATER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-973-001	WATER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
591-568-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	381.00	(381.00)	-
			108,235.18	(6,217.92)	102,017.26	127,343.00	(25,325.74)	65,649.83
(452.92)	Adjustment of year end personnel related liabilities							
(5,765.00)	Reduction of expense to record Capital Asset Additions							
(6,217.92)								

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DEBT SERVICE & TRANSFERS			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
591-905-991-000	DEBT SERVICE - PRINCIPAL	-		-	-	20,000.00	(20,000.00)	-
591-905-995-000	DEBT SERVICE - INTEREST	Audit=Interest expense	16,157.50	(1,265.42)	14,892.08	16,628.00	(1,735.92)	19,425.96
591-905-995-002	AMORTIZATION EXPENSE	Audit=Interest expense	26,352.70	-	26,352.70	25,883.00	469.70	25,882.70
			42,510.20	(1,265.42)	41,244.78	62,511.00	(21,266.22)	45,308.66
591-965-999-250	OPER TRANSFER OUT-DDA	Audit=Transfers Out (Debt Service)	1,068.00	-	1,068.00	1,200.00	(132.00)	5,881.47
591-965-999-372	OPER TRANS - WTR PLANT DEBT	Audit=Transfers Out (Debt Service)	1,092,499.28	-	1,092,499.28	1,155,730.00	(63,230.72)	1,046,086.80
591-965-999-401	OPER TRANS OUT - CAP PROJ FUND	-	-	-	-	-	-	-
591-965-999-467	OPER TRANS OUT-SEWER REHAB	Audit=Transfers Out (Other)	44,787.92	-	44,787.92	32,000.00	12,787.92	50,454.20
			1,138,355.20	-	1,138,355.20	1,188,930.00	(50,574.80)	1,102,422.47
WATER FUND ONLY - FUND 591								
	TOTAL REVENUES		2,909,822.27	7,257,746.43	10,167,568.70	2,873,282.00	7,294,286.70	11,149,826.72
	TOTAL EXPENSES		3,038,945.41	842,228.55	3,872,068.79	3,301,659.00	570,790.79	2,937,564.74
	NET INCOME		(129,123.14)	6,415,517.88	6,295,499.91	(428,377.00)	6,723,495.91	8,212,261.98

WATER PLANT CONSTRUCTION FUND - FUND 496			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
496-000-665-000	INTEREST INCOME	Audit=Investment Earnings	118,039.38	-	118,039.38	115,000.00	3,039.38	108,629.53
496-000-665-496	MARKET VALUE ADJUSTMENTS	Audit=Investment Earnings	14,811.16	-	14,811.16	-	14,811.16	-
	REVENUES		132,850.54	-	132,850.54	115,000.00	17,850.54	108,629.53
496-965-999-591	OPER TRANS OUT - WATER FUND		350,473.35	-	350,473.35		350,473.35	
496-965-999-591	OPER TRANS OUT - WATER DEBT		7,191,248.24	-	7,191,248.24	7,200,000.00	(8,751.76)	8,305,815.56
	EXPENSES		7,541,721.59	-	7,541,721.59	7,200,000.00	341,721.59	8,305,815.56
	NET INCOME (LOSS)		(7,408,871.05)	-	(7,408,871.05)	(7,085,000.00)	(323,871.05)	(8,197,186.03)

WATER PLANT DEBT SERVICE FUND - FUND 372			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
372-000-665-000	INTEREST INCOME	Audit=Investment Earnings	2,522.22	-	2,522.22	3,000.00	(477.78)	5,418.34
372-000-699-591	OPER TRANS IN - WATER	Audit=Transfer In	1,092,499.28	-	1,092,499.28	1,155,730.00	(63,230.72)	1,046,086.80
	REVENUES		1,095,021.50	-	1,095,021.50	1,158,730.00	(63,708.50)	1,051,505.14
372-905-801-000	PROFESSIONAL/CONSULTING FEES		1,000.00	-	1,000.00	1,000.00	-	1,000.00
372-905-991-000	PRINCIPAL DEBT		260,000.00	-	260,000.00	260,000.00	-	230,000.00
372-905-995-000	INTEREST DEBT		939,907.52	-	939,907.52	939,908.00	(0.48)	915,249.87
	EXPENSES		1,200,907.52	-	1,200,907.52	1,200,908.00	(0.48)	1,146,249.87
	NET INCOME (LOSS)		(105,886.02)	-	(105,886.02)	(42,178.00)	(63,708.02)	(94,744.73)

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	<u>FUND 372 - WATER PLANT DEBT</u>	<u>FUND 591 - WATER</u>	<u>FUND 496 -WFP</u>	<u>COMBINED TOTALS</u>	<u>Audit Adjustments and INTERFUND ELIMINATIONS</u>	<u>AUDIT REPORT COMBINED TOTALS</u>
OPERATING REVENUE						
Charges for Services	-	2,712,725.73		2,712,725.73		2,712,725.73
Other	-	85,798.20		85,798.20		85,798.20
Total Operating Revenue	-	2,798,523.93	-	2,798,523.93		2,798,523.93
OPERATING EXPENSE						
Operating costs & expenses	1,000.00	1,588,816.20		1,589,816.20		1,589,816.20
Depreciation	-	195,683.61		195,683.61		195,683.61
Total Operating expense	1,000.00	1,784,499.81	-	1,785,499.81		1,785,499.81
Operating income (loss)	(1,000.00)	1,014,024.12	-	1,013,024.12		1,013,024.12
NON-OPERATING REV (EXP)						
Loss Impairment - Old WFP	-	(828,000.00)	-	(828,000.00)		(828,000.00)
Investment earnings	2,522.22	20,357.98	132,850.54	155,730.74		155,730.74
Interest expense	(939,907.52)	(41,244.78)		(981,152.30)		(981,152.30)
Total Non-Operating rev (exp)	(937,385.30)	(848,886.80)	132,850.54	(825,421.56)	-	(1,653,421.56)
Income (loss) before other items	(938,385.30)	165,137.32	132,850.54	187,602.56	-	(640,397.44)
TRANSFERS & OTHER ITEMS						
Prop Tax Equiv payments	-	(81,037.00)		(81,037.00)		(81,037.00)
Contrib in aid of construction	-	157,438.55		157,438.55		157,438.55
Transfers In	832,499.28	7,191,248.24		8,023,747.52	(8,023,747.52)	-
Transfers Out- Debt		(832,499.28)	(7,191,248.24)	(8,023,747.52)	8,023,747.52	-
Transfers Out-Other	-	(44,787.92)		(44,787.92)		(44,787.92)
Total Transfers and other items	832,499.28	6,390,362.59	(7,191,248.24)	31,613.63	-	31,613.63
Net Income (change in net assets)	(105,886.02)	6,555,499.91	(7,058,397.70)	(608,783.81)	-	(608,783.81)
Retained Earnings, Beginning (Net of Debt)	149,089.12	(1,157,139.97)	8,207,512.37	7,199,461.52		7,199,461.52
Retained Earnings, Ending	43,203.10	5,398,359.94	1,149,114.67	6,590,677.71	-	6,590,677.71
BREAKDOWN OF RESERVES						
Retained Earnings, June 30	43,203.10	5,398,359.94	1,149,114.67	6,590,677.71	-	6,590,677.71
Less Capital Assets (Net of Deprec & Debt)	-	(3,944,268.00)		(3,944,268.00)		(3,944,268.00)
Net Reserves	43,203.10	1,454,091.94	1,149,114.67	2,646,409.71	-	2,646,409.71

Agrees with Audit
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WATER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

<u>Proof of Reserves at June 30, 2011:</u>	<u>FUND 372 - WATER PLANT DEBT</u>	<u>FUND 591 - WATER</u>	<u>FUND 496 -WFP</u>	<u>COMBINED TOTALS</u>
Cash & Investment Balances	43,703.10	590,974.68	1,767,877.60	2,402,555.38
Add Restricted Investment Balance		60,419.82		
Add Accounts Receivable not yet collected		372,914.46		372,914.46
Add Special Assessments Receivable		314,002.08		314,002.08
Add Amount due from other funds		39,783.85		39,783.85
Add Interest Receivable		6.00	1,290.00	1,296.00
Add Prepaid Insurance		71,945.60		71,945.60
Add Inventory on hand		127,007.84		127,007.84
Add Unamortized Bond Issue Costs		177,907.70		
Deduct Accounts Payable	(500.00)	(114,701.94)	(620,052.93)	(735,254.87)
Deduct Due to other funds		(1,806.93)		(1,806.93)
Deduct Bond Interest Payable		(81,443.34)		(81,443.34)
Deduct Customer Deposit Payable		(39,783.85)		(39,783.85)
Deduct Accrued Payroll liabilities		(63,134.03)		(63,134.03)
				-
Net Reserve Totals	43,203.10	1,454,091.94	1,149,114.67	2,646,409.71

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

REVENUES			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
					Cur YTD actual		BUDGET VARIANCE	
592-000-481-003	ADM FEE-DSM	Audit=Charges for Services	38,821.84	-	38,821.84	22,500.00	16,321.84	43,642.37
592-000-481-004	ADM FEE-SCOTT AVIATION	Audit=Charges for Services	-	-	-	-	-	-
592-000-481-005	ADM FEE-SHERMAN DAIRY	Audit=Charges for Services	1,161.69	-	1,161.69	1,000.00	161.69	1,638.96
592-000-482-003	SURCHARGE-DSM	Audit=Charges for Services	-	-	-	-	-	-
592-000-482-004	SURCHARGE-SCOTT AVIATION	Audit=Charges for Services	-	-	-	-	-	-
592-000-482-005	SURCHARGE-SHERMAN DAIRY	Audit=Charges for Services	-	-	-	1,000.00	(1,000.00)	-
592-000-513-000	FEDERAL GRANT-SEWER TREATMENT	Audit=Charges for Services	-	-	-	-	-	-
592-000-631-000	CONNECTION FEES	Audit=Charges for Services	8,400.00	-	8,400.00	6,000.00	2,400.00	1,200.00
592-000-631-001	AVAILABILITY FEE-PLANT	Audit=Charges for Services	16,249.80	-	16,249.80	12,000.00	4,249.80	4,674.60
592-000-631-002	AVAILABILITY FEE-SEWER SYSTEM	Audit=Charges for Services	12,629.00	-	12,629.00	9,500.00	3,129.00	1,730.00
592-000-642-001	SEWER FEES - CITY	Audit=Charges for Services	710,872.16	2,029.00	712,901.16	700,000.00	12,901.16	713,388.58
592-000-642-002	SEWER FEES - RURAL	Audit=Charges for Services	-	-	-	-	-	-
592-000-642-004	CASCO - USAGE	Audit=Charges for Services	67,408.24	450.00	67,858.24	60,000.00	7,858.24	63,175.01
592-000-642-005	CAPITAL REPLACEMENT FEES	Audit=Charges for Services	68,182.86	80.00	68,262.86	69,237.00	(974.14)	85,184.93
592-000-642-006	DEBT SERVICE FEES	Audit=Charges for Services	199,233.29	11.00	199,244.29	198,500.00	744.29	197,496.28
592-000-642-007	CAPITAL IMPROVEMENT FEES	Audit=Charges for Services	219,588.37	266.00	219,854.37	218,750.00	1,104.37	217,586.99
592-000-642-008	CITY-RTS	Audit=Charges for Services	285,090.56	341.00	285,431.56	283,500.00	1,931.56	282,124.46
592-000-642-009	CASCO - RTS	Audit=Charges for Services	44,715.00	101.00	44,816.00	43,200.00	1,616.00	43,186.88
592-000-642-010	CASCO - DEBT SERVICE	Audit=Charges for Services	-	-	-	-	-	-
592-000-642-011	CASCO - CAPITAL REPLACEMENT	Audit=Charges for Services	10,703.25	24.00	10,727.25	10,560.00	167.25	13,036.80
592-000-642-012	SH TWSP - USAGE	Audit=Charges for Services	197,423.79	35.00	197,458.79	195,000.00	2,458.79	191,446.03
592-000-642-013	SH TWSP - RTS	Audit=Charges for Services	76,042.85	113.00	76,155.85	75,200.00	955.85	74,908.17
592-000-642-014	SH TWSP - DEBT SERVICE	Audit=Charges for Services	-	-	-	-	-	5.88
592-000-642-015	SH TWSP - CAPITAL REPLACEMENT	Audit=Charges for Services	18,194.06	26.00	18,220.06	17,975.00	245.06	22,608.49
592-000-646-009	OTHER SALES/PUBLIC	Audit=Charges for Services	-	-	-	-	-	-
592-000-658-000	PENALTIES - UTILITY BILLS	Audit=Other income	26,074.25	-	26,074.25	25,000.00	1,074.25	25,979.11
592-000-658-003	VIOLATIONS-DSM	Audit=Other income	-	-	-	-	-	-
592-000-658-004	VIOLATIONS-SCOTT AVIATION	Audit=Other income	-	-	-	-	-	-
592-000-658-005	VIOLATIONS-SHERMAN DAIRY	Audit=Other income	-	-	-	-	-	-
592-000-665-000	INTEREST INCOME	Audit=Investment earnings	6,407.27	950.00	7,357.27	3,000.00	4,357.27	10,590.19
592-000-665-001	INTEREST INCOME-SPECIAL ASSESS	Audit=Investment earnings	20,561.46	280.68	20,842.14	21,000.00	(157.86)	23,055.19
592-000-665-592	MARKET VALUE ADJUSTMENTS	Audit=Investment earnings	-	577.80	577.80	-	577.80	-
592-000-674-000	S HAVEN/CASCO W/S AUTH ADM FEE	Audit=Other income	9,933.66	-	9,933.66	-	9,933.66	9,481.78
592-000-675-000	CONTRIBUTION TO AID CONSTR	Audit=Construction in Aid	-	22,731.32	22,731.32	-	22,731.32	-
592-000-678-000	PAYROLL REIMBURSEMENTS	Audit=Other income	-	-	-	-	-	8,132.34
592-000-680-000	MISCELLANEOUS OPERATING INCOME	Audit=Other income	4,586.89	(696.95)	3,889.94	750.00	3,139.94	2,758.67
592-000-680-003	IPP REIMBURSE-DSM CHEMICAL	Audit=Other income	40,026.93	-	40,026.93	40,000.00	26.93	34,891.68
592-000-680-005	IPP REIMBURSE-SHERMAN DAIRY	Audit=Other income	982.48	-	982.48	-	982.48	1,158.07
REVENUES			2,083,289.70	27,318.85	2,110,608.55	2,013,672.00	96,936.55	2,073,081.46

3,476.00	Adjustment for difference between last year's Unbilled Accouts Receivables and current years
1,808.48	Adjustment for Interest Receivable & Market Value Adj at FYE
22,731.32	Adjustment for Sewer Fund Capital Assets paid for by another fund
(696.95)	Adjustment for Delinquent Utilities transferred to taxes
27,318.85	

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
							BUDGET VARIANCE	
592-558-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	58,516.34	-	58,516.34	76,337.00	(17,820.66)	61,016.72
592-558-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	355.53	-	355.53	4,740.00	(4,384.47)	1,278.93
592-558-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	2,467.63	-	2,467.63	5,047.00	(2,579.37)	3,038.11
592-558-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	34.43	-	34.43	35.00	(0.57)	31.55
592-558-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	19,351.15	(499.20)	18,851.95	19,428.00	(576.05)	18,047.67
592-558-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	2,576.00	-	2,576.00	816.00	1,760.00	-
592-558-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	1,382.24	-	1,382.24	1,740.00	(357.76)	1,823.37
592-558-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	4,669.56	144.73	4,814.29	6,591.00	(1,776.71)	4,621.54
592-558-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	639.00	-	639.00	1,646.00	(1,007.00)	740.06
592-558-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	609.54	(23.17)	586.37	756.00	(169.63)	608.36
592-558-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	2,872.39	-	2,872.39	2,013.00	859.39	-
592-558-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	2,190.72	45.70	2,236.42	600.00	1,636.42	2,192.86
592-558-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	1,055.69	-	1,055.69	280.00	775.69	771.48
592-558-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	7,986.98	(2,260.19)	5,726.79	10,000.00	(4,273.21)	22,185.18
592-558-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	1,799.51	-	1,799.51	1,375.00	424.51	247.41
592-558-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	9,505.20	-	9,505.20	8,760.00	745.20	10,588.45
592-558-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	13,317.85	(13,870.98)	(553.13)	10,000.00	(10,553.13)	9,524.44
592-558-801-008	SANITARY SEWER EVALUATION SURV	Audit=Operating Costs & Expenses	5,059.24	-	5,059.24	5,000.00	59.24	-
592-558-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	44,536.88	(31,373.54)	13,163.34	35,000.00	(21,836.66)	67,791.57
592-558-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	(14,543.97)	-	(14,543.97)	10,000.00	(24,543.97)	14,000.48
592-558-850-000	TELEPHONE	Audit=Operating Costs & Expenses	3,713.20	-	3,713.20	4,500.00	(786.80)	4,383.98
592-558-855-000	POSTAGE	Audit=Operating Costs & Expenses	7,498.13	(1,596.84)	5,901.29	10,000.00	(4,098.71)	9,606.67
592-558-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	15.66	-	15.66	250.00	(234.34)	32.57
592-558-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	293.51	-	293.51	30.00	263.51	328.90
592-558-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	1,345.03	-	1,345.03	350.00	995.03	1,940.31
592-558-931-000	REPAIRS/MAINT-BUILDS & STRCTRS	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-933-000	REPAIRS/MAINTENANCE - EQUIPM	Audit=Operating Costs & Expenses	388.56	-	388.56	300.00	88.56	2,890.10
592-558-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	31,660.00	-	31,660.00	31,660.00	-	10,950.00
592-558-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	985.00	-	985.00	985.00	-	985.00
592-558-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	798.27	-	798.27	100.00	698.27	666.91
592-558-968-000	DEPRECIATION EXPENSE	Audit=Depreciation Expense	-	244,544.72	244,544.72	280,000.00	(35,455.28)	276,240.19
592-558-972-004	MONROE PARK SEWER PROJECT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-973-000	SEWER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	64,639.50	(67,476.89)	(2,837.39)	30,000.00	(32,837.39)	-
592-558-973-001	SEWER CONSTRUCTION DESIGN	Audit=Operating Costs & Expenses	-	-	-	6,000.00	(6,000.00)	-
592-558-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-558-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	-	-	61.69
			275,718.77	127,634.34	403,353.11	564,339.00	(160,985.89)	526,594.50

(377.64)	Adjustment of year end personnel related liabilities
(2,214.49)	Reduction of expense to adjust inventory balance at year end
(112,721.41)	Reduction of expense to record Capital Asset Additions
(1,596.84)	Redistribution of actual postage costs
244,544.72	Posting of current year depreciation expense
127,634.34	

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

TREATMENT			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-559-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	148,385.04	-	148,385.04	158,772.00	(10,386.96)	139,444.77
592-559-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-559-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	14,228.11	-	14,228.11	15,065.00	(836.89)	17,375.38
592-559-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-559-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	12,289.70	236.91	12,526.61	24,932.00	(12,405.39)	6,377.62
592-559-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	11,280.00	-	11,280.00	11,303.00	(23.00)	6,271.76
592-559-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	2,788.84	-	2,788.84	3,478.00	(689.16)	3,140.26
592-559-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	12,871.87	-	12,871.87	13,299.00	(427.13)	12,257.18
592-559-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	1,727.78	-	1,727.78	2,194.00	(466.22)	1,886.86
592-559-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	1,392.60	(60.58)	1,332.02	1,324.00	8.02	1,220.68
592-559-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-559-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-559-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	4,716.72	-	4,716.72	4,001.00	715.72	643.00
592-559-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	1,829.89	155.97	1,985.86	750.00	1,235.86	813.05
592-559-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	1,132.85	-	1,132.85	1,950.00	(817.15)	668.90
592-559-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	44,868.45	-	44,868.45	39,050.00	5,818.45	59,267.83
592-559-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	1,530.07	-	1,530.07	1,140.00	390.07	2,428.68
592-559-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	9,713.53	-	9,713.53	9,740.00	(26.47)	8,458.11
592-559-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	4,825.29	639.00	5,464.29	20,000.00	(14,535.71)	48,478.73
592-559-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	84,646.24	(114.78)	84,531.46	84,200.00	331.46	78,560.35
592-559-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	1,838.89	-	1,838.89	2,595.00	(756.11)	4,001.54
592-559-850-000	TELEPHONE	Audit=Operating Costs & Expenses	4,526.44	-	4,526.44	6,000.00	(1,473.56)	5,682.78
592-559-855-000	POSTAGE	Audit=Operating Costs & Expenses	7.95	-	7.95	30.00	(22.05)	-
592-559-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	1,784.11	-	1,784.11	700.00	1,084.11	1,580.71
592-559-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	357.23	-	357.23	100.00	257.23	851.77
592-559-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	67,392.07	-	67,392.07	62,198.00	5,194.07	81,042.29
592-559-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	38,990.56	-	38,990.56	35,185.00	3,805.56	66,926.08
592-559-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	17,465.22	-	17,465.22	19,407.00	(1,941.78)	27,565.90
592-559-931-000	REPAIRS/MAINT-BUILDS & STRCTRS	Audit=Operating Costs & Expenses	8,114.30	(10,026.00)	(1,911.70)	8,100.00	(10,011.70)	432.16
592-559-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-559-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	38,136.98	-	38,136.98	22,500.00	15,636.98	46,121.33
592-559-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	864.00	-	864.00	864.00	-	9,312.00
592-559-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	2,467.00	-	2,467.00	2,467.00	-	2,467.00
592-559-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	648.67	-	648.67	195.00	453.67	523.00
592-559-973-001	SEWER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	4,208.09	(6,089.94)	(1,881.85)	7,000.00	(8,881.85)	1,366.94
592-559-975-222	BUILDINGS/ADDITIONS/IMPROVES	Audit=Operating Costs & Expenses	30,870.00	(30,870.00)	-	-	-	-
592-559-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	907.54	-	907.54	-	907.54	1,866.65
			576,806.03	(46,129.42)	530,676.61	558,539.00	(27,862.39)	637,033.31
176.33	Adjustment of year end personnel related liabilities							
155.97	Reduction of expense to adjust inventory balance at year end							
(47,100.72)	Reduction of expense to record Capital Asset Additions							
639.00	Adjust Accounts payable for current exp not paid yet							
(46,129.42)								

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

IPP PROGRAM

Account #	Account Description		UNAUDITED	AUDIT	FINAL AUDIT	OVER		
			Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-560-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	10,677.66	-	10,677.66	13,050.00	(2,372.34)	12,003.35
592-560-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	166.07	-	166.07	313.00	(146.93)	364.84
592-560-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	403.51	(19.14)	384.37	2,049.00	(1,664.63)	395.27
592-560-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	720.00	-	720.00	374.00	346.00	374.40
592-560-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	214.38	-	214.38	273.00	(58.62)	260.57
592-560-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	860.07	-	860.07	1,022.00	(161.93)	962.16
592-560-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	113.34	-	113.34	180.00	(66.66)	151.10
592-560-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	88.05	(3.68)	84.37	109.00	(24.63)	85.73
592-560-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	301.06	-	301.06	329.00	(27.94)	41.04
592-560-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-741-002	CHLORINE-DSM	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	-	-	-	540.00	(540.00)	-
592-560-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	21,133.67	4,122.82	25,256.49	20,000.00	5,256.49	12,373.38
592-560-801-001	PROFESS/CONSULTING FEES REIMB	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-801-004	PROFESS FEES-WYCKOFF CHEMICAL	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-801-005	PROFESS FEES - SCOTT AVIATION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-801-006	PROFESS FEES - SHERMAN DAIRY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-801-007	PROFESS FEES-AIRBOSS POLYMER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	6,943.86	-	6,943.86	24,000.00	(17,056.14)	10,105.61
592-560-802-002	OTHER CONTRACT/SCOTT GRANT	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-802-003	OUTSIDE CONTRACTORS	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-855-000	POSTAGE	Audit=Operating Costs & Expenses	10.86	-	10.86	25.00	(14.14)	-
592-560-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	438.34	-	438.34	-	438.34	90.51
592-560-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-560-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	-	-	-	1,900.00	(1,900.00)	558.96
592-560-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	361.00	-	361.00	361.00	-	2,079.00
			42,431.87	4,100.00	46,531.87	64,525.00	(17,993.13)	39,845.92

(22.82) Adjustment of year end personnel related liabilities
4,122.82 Adjust Accounts payable for current exp not paid yet
4,100.00

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

ADMINISTRATION			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-561-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	103,479.31	-	103,479.31	107,178.00	(3,698.69)	101,010.29
592-561-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	8,118.20	-	8,118.20	8,550.00	(431.80)	8,646.47
592-561-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	1,516.81	-	1,516.81	1,081.00	435.81	1,660.08
592-561-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	25.41	-	25.41	100.00	(74.59)	41.74
592-561-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	22,223.44	(894.36)	21,329.08	21,229.00	100.08	21,280.04
592-561-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	1,374.36	-	1,374.36	889.00	485.36	888.96
592-561-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	359.07	-	359.07	463.00	(103.93)	481.55
592-561-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	8,562.42	-	8,562.42	8,561.00	1.42	8,452.61
592-561-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	1,248.64	-	1,248.64	1,764.00	(515.36)	1,828.25
592-561-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	1,421.06	(59.54)	1,361.52	1,377.00	(15.48)	1,236.64
592-561-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-561-713-006	SHORT TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-561-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-561-714-010	CAR ALLOWANCE	Audit=Operating Costs & Expenses	5,504.52	-	5,504.52	5,505.00	(0.48)	5,504.52
592-561-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	342.69	-	342.69	160.00	182.69	613.68
592-561-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	-	-	-	240.00	(240.00)	-
592-561-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	7,962.15	-	7,962.15	7,000.00	962.15	6,860.20
592-561-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	-	-	-	-	-	9.84
592-561-870-000	PAYMENT IN LIEU OF TAXES	Audit=Prop Tax Equiv payments	87,688.00	-	87,688.00	87,688.00	-	85,134.00
592-561-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	50.36	-	50.36	-	50.36	-
592-561-911-000	PROPERTY/FLEET/LIAB INSURANCE	Audit=Operating Costs & Expenses	28,864.47	(20,237.49)	8,626.98	30,286.00	(21,659.02)	33,974.05
592-561-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	1,262.00	-	1,262.00	1,262.00	-	263.00
592-561-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	11,996.00	-	11,996.00	11,996.00	-	11,996.00
592-561-969-101	ADMIN FEES - GENERAL FUND	Audit=Operating Costs & Expenses	30,552.00	-	30,552.00	30,552.00	-	29,807.00
592-561-980-004	OFFICE EQUIPMENT	Audit=Operating Costs & Expenses	97.50	-	97.50	-	97.50	-
			322,648.41	(21,191.39)	301,457.02	325,881.00	(24,423.98)	319,688.92
(953.90)	Adjustment of year end personnel related liabilities							
(20,237.49)	Reduction of expense to adjust prepaid insurance balance at FYE							
(21,191.39)								

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

LIFTSTATIONS - CASCO			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-562-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	11,182.90	-	11,182.90	19,575.00	(8,392.10)	10,946.16
592-562-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	1,581.41	-	1,581.41	3,103.00	(1,521.59)	2,618.49
592-562-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	1,146.66	(28.52)	1,118.14	3,074.00	(1,955.86)	349.55
592-562-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	562.00	(562.00)	25.92
592-562-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	363.82	-	363.82	446.00	(82.18)	177.54
592-562-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	967.22	-	967.22	1,735.00	(767.78)	1,038.14
592-562-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	182.02	-	182.02	271.00	(88.98)	163.38
592-562-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	68.89	(2.54)	66.35	163.00	(96.65)	60.40
592-562-713-005	LIFE INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-713-006	SHORT-TERM DISABILITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	493.00	(493.00)	-
592-562-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	289.99	-	289.99	-	289.99	-
592-562-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	-	-	-	195.00	(195.00)	-
592-562-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	-	-	-	120.00	(120.00)	-
592-562-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	-	-	-	120.00	(120.00)	-
592-562-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	103.80	7.96	111.76	420.00	(308.24)	2,263.56
592-562-850-000	TELEPHONE	Audit=Operating Costs & Expenses	371.11	-	371.11	250.00	121.11	257.59
592-562-855-000	POSTAGE	Audit=Operating Costs & Expenses	-	-	-	25.00	(25.00)	-
592-562-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	-	-	-	190.00	(190.00)	-
592-562-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	3,796.48	100.96	3,897.44	1,960.00	1,937.44	4,000.22
592-562-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-562-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	3,455.81	-	3,846.40	950	2,896.40	2,117.83
592-562-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	2,220.00	-	2,220.00	2,220.00	-	-
592-562-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	493.00	-	493.00	493.00	-	493.00
			26,223.11	77.86	26,691.56	36,365.00	(9,673.44)	24,511.78
(31.06)	Adjustment of year end personnel related liabilities							
108.92	Adjust Accounts payable for current exp not paid yet							
77.86								

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS - CASCO			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER)	Pri YTD actual
					Cur YTD actual		BUDGET VARIANCE	
592-563-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	251.53	-	251.53	1,720.00	(1,468.47)	96.37
592-563-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	22.95	-	22.95	-	22.95	7.65
592-563-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	42.55
592-563-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-563-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	40.78	-	40.78	510.00	(469.22)	23.95
592-563-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-563-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	27.59	-	27.59	35.00	(7.41)	287.14
592-563-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	20.44	-	20.44	132.00	(111.56)	10.96
592-563-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	0.49
592-563-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	1.72	-	1.72	16.00	(14.28)	0.79
592-563-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-563-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	58.00	(58.00)	-
592-563-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	296.74	-	296.74	600.00	(303.26)	-
592-563-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	126.02	-	126.02	280.00	(153.98)	-
592-563-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	1,219.58	-	1,219.58	2,000.00	(780.42)	-
592-563-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	320.32	-	320.32	100.00	220.32	-
592-563-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	979.40	-	979.40	3,760.00	(2,780.60)	-
592-563-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	716.86	-	716.86	1,000.00	(283.14)	-
592-563-801-008	SANITARY SEWER EVALUTION SURV	Audit=Operating Costs & Expenses	414.77	-	414.77	-	414.77	-
592-563-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	2,217.58	-	2,217.58	2,000.00	217.58	-
592-563-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-563-850-000	TELEPHONE	Audit=Operating Costs & Expenses	457.57	-	457.57	1,450.00	(992.43)	-
592-563-855-000	POSTAGE	Audit=Operating Costs & Expenses	890.76	-	890.76	3,250.00	(2,359.24)	-
592-563-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	2.79	-	2.79	195.00	(192.21)	-
592-563-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	-
592-563-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	145.67	-	145.67	350.00	(204.33)	-
592-563-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	0	0	-	-
592-563-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-563-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	69.17	-	69.17	300.00	(230.83)	-
592-563-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	8,195.00	-	8,195.00	8,195.00	-	6,782.00
592-563-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	130.00	-	130.00	130.00	-	130.00
592-563-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	106.49	-	106.49	100.00	6.49	97.50
			16,653.73	-	16,653.73	26,241.00	(9,587.27)	7,479.40

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

OPERATIONS - SH TOWNSHIP			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-564-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	238.51	-	238.51	1,720.00	(1,481.49)	264.80
592-564-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	15.30
592-564-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	56.73	-	56.73	195.00	(138.27)	14.18
592-564-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	104.19	-	104.19	510.00	(405.81)	64.15
592-564-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	30.72	-	30.72	38.00	(7.28)	150.01
592-564-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	21.43	-	21.43	147.00	(125.57)	21.52
592-564-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	1.13
592-564-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	3.36	-	3.36	16.00	(12.64)	1.65
592-564-714-009	LONGEVITY	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	58.00	(58.00)	-
592-564-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	448.72	-	448.72	600.00	(151.28)	-
592-564-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	190.56	-	190.56	280.00	(89.44)	-
592-564-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	1,844.24	-	1,844.24	2,000.00	(155.76)	-
592-564-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	484.38	-	484.38	100.00	384.38	-
592-564-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	1,481.04	-	1,481.04	3,760.00	(2,278.96)	-
592-564-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	1,584.03	-	1,584.03	1,000.00	584.03	-
592-564-801-008	SANITARY SEWER EVALUATION SURV	Audit=Operating Costs & Expenses	1,325.99	-	1,325.99	-	1,325.99	-
592-564-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	10,457.07	167.29	10,624.36	4,000.00	6,624.36	-
592-564-820-000	BAD DEBT EXPENSE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-850-000	TELEPHONE	Audit=Operating Costs & Expenses	691.73	0.20	691.93	1,450.00	(758.07)	-
592-564-855-000	POSTAGE	Audit=Operating Costs & Expenses	1,347.00	-	1,347.00	3,250.00	(1,903.00)	-
592-564-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	25.99	-	25.99	195.00	(169.01)	-
592-564-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	-
592-564-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	220.27	-	220.27	350.00	(129.73)	-
592-564-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	0	0	-	-
592-564-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	104.59	-	104.59	300.00	(195.41)	-
592-564-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	8,927.00	-	8,927.00	8,927.00	-	6,782.00
592-564-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	260.00	-	260.00	260.00	-	260.00
592-564-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	361.04	-	361.04	100.00	261.04	97.50
592-564-973-000	SEWER SYSTEM CONSTRUCTION	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-973-001	SEWER CONSTRUCTION DESIGN	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-564-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	-	-	-	35.00	(35.00)	70.00
			30,208.59	167.49	30,376.08	29,351.00	1,025.08	7,742.24
167.49	Adjust Accounts payable for current exp not paid yet							

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

TREATMENT - CASCO			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-566-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	-	-	-	2,175.00	(2,175.00)	-
592-566-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	-	-	-	342.00	(342.00)	-
592-566-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	34.89	-	34.89	45.00	(10.11)	198.95
592-566-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	-	-	-	166.00	(166.00)	-
592-566-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	-
592-566-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	-	-	-	18.00	(18.00)	-
592-566-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	55.00	(55.00)	-
592-566-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	296.82	-	296.82	-	296.82	-
592-566-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	185.59	-	185.59	-	185.59	-
592-566-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	10,412.28	-	10,412.28	4,950.00	5,462.28	-
592-566-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	224.81	-	224.81	120.00	104.81	-
592-566-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	1,018.12	-	1,018.12	1,740.00	(721.88)	-
592-566-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	592.30	78.30	670.60	-	670.60	-
592-566-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	5,606.61	(549.33)	5,057.28	2,300.00	2,757.28	3,000.00
592-566-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	2,988.51	-	2,988.51	2,500.00	488.51	1,833.33
592-566-850-000	TELEPHONE	Audit=Operating Costs & Expenses	561.16	-	561.16	2,400.00	(1,838.84)	-
592-566-855-000	POSTAGE	Audit=Operating Costs & Expenses	1.41	-	1.41	31.00	(29.59)	-
592-566-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	164.17	-	164.17	700.00	(535.83)	-
592-566-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	6.99	-	6.99	100.00	(93.01)	-
592-566-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	7,218.89	-	7,218.89	6,566.00	652.89	-
592-566-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	4,215.30	-	4,215.30	6,395.00	(2,179.70)	-
592-566-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	2,064.56	-	2,064.56	1,888.00	176.56	-
592-566-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	1,441.23	-	1,441.23	0	1,441.23	-
592-566-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	4,962.10	-	4,962.10	8,500.00	(3,537.90)	4,747.86
592-566-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	951.00	-	951.00	951.00	-	9,312.00
592-566-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	176.00	-	176.00	176.00	-	176.00
592-566-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	52.28	-	52.28	195.00	(142.72)	-
592-566-973-001	SEWER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	749.06	-	749.06	-	749.06	-
592-566-975-222	BUILDINGS/ADDITIONS/IMPROVES	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-566-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	161.55	-	161.55	-	161.55	-
			44,085.63	(471.03)	43,614.60	42,343.00	1,271.60	19,268.14
(471.03) Adjust Accounts payable ending balance at FYE								
(471.03)								

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

TREATMENT - SH TOWNSHIP			UNAUDITED	AUDIT	FINAL AUDIT		OVER	
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	Cur YTD actual	Cur YTD budg	(UNDER)	Pri YTD actual
							BUDGET VARIANCE	
592-567-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	-	-	-	2,175.00	(2,175.00)	-
592-567-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	-	-	-	342.00	(342.00)	-
592-567-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	34.89	-	34.89	45.00	(10.11)	572.33
592-567-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	-	-	-	166.00	(166.00)	-
592-567-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	-	-	-	30.00	(30.00)	-
592-567-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	-	-	-	18.00	(18.00)	-
592-567-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	55.00	(55.00)	-
592-567-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	448.84	-	448.84	-	448.84	-
592-567-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	280.64	-	280.64	-	280.64	-
592-567-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	6,321.15	-	6,321.15	11,000.00	(4,678.85)	-
592-567-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	339.96	-	339.96	120.00	219.96	-
592-567-748-000	MOTOR FUEL	Audit=Operating Costs & Expenses	1,539.63	-	1,539.63	1,740.00	(200.37)	-
592-567-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	1,056.41	182.70	1,239.11	-	1,239.11	-
592-567-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	8,798.17	(1,259.30)	7,538.87	2,400.00	5,138.87	3,690.00
592-567-803-000	LICENSE & FEES	Audit=Operating Costs & Expenses	3,156.16	-	3,156.16	2,500.00	656.16	1,833.33
592-567-850-000	TELEPHONE	Audit=Operating Costs & Expenses	848.59	-	848.59	2,400.00	(1,551.41)	-
592-567-855-000	POSTAGE	Audit=Operating Costs & Expenses	2.14	-	2.14	31.00	(28.86)	-
592-567-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	248.26	-	248.26	700.00	(451.74)	-
592-567-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	10.56	-	10.56	100.00	(89.44)	-
592-567-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	10,916.27	-	10,916.27	5,096.00	5,820.27	(58.10)
592-567-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	6,374.53	-	6,374.53	14,921.00	(8,546.47)	-
592-567-923-000	UTILITIES - GAS	Audit=Operating Costs & Expenses	3,122.01	-	3,122.01	4,405.00	(1,282.99)	-
592-567-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	2,179.43	-	2,179.43	0	2,179.43	-
592-567-932-000	REPAIRS/MAINTENANCE - OTHER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	8,762.03	-	8,762.03	5,000.00	3,762.03	3,181.60
592-567-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	1,035.00	-	1,035.00	1,035.00	-	9,312.00
592-567-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	509.00	-	509.00	509.00	-	509.00
592-567-958-000	SUBSCRIPTIONS/MEMBERSHIPS	Audit=Operating Costs & Expenses	79.05	-	79.05	195.00	(115.95)	-
592-567-973-001	SEWER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	1,132.79	-	1,132.79	2,000.00	(867.21)	-
592-567-975-222	BUILDINGS/ADDITIONS/IMPROVES	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-567-977-000	EQUIPMENT - SHOP	Audit=Operating Costs & Expenses	244.29	-	244.29	-	244.29	-
592-567-980-000	OFFICE EQUIPMENT & FURNITURE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
			57,439.80	(1,076.60)	56,363.20	56,983.00	(619.80)	19,040.16
(1,076.60) Adjust Accounts payable ending balance at FYE								
(1,076.60)								

SEWER FUND
FISCAL YEAR ENDED
JUNE 30, 2011

LIFTSTATIONS - SH TOWNSHIP			UNAUDITED	AUDIT	FINAL AUDIT	OVER		
Account #	Account Description		Cur YTD actual	ADJUSTMENTS	ADJUSTED	Cur YTD budg	(UNDER) BUDGET VARIANCE	Pri YTD actual
592-569-703-000	SALARIES & WAGES - FULL-TIME	Audit=Operating Costs & Expenses	14,306.61	-	14,306.61	14,700.00	(393.39)	6,333.12
592-569-704-000	SALARIES & WAGES - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-708-000	OVERTIME - FULL-TIME	Audit=Operating Costs & Expenses	7,408.56	-	7,408.56	8,094.00	(685.44)	8,281.43
592-569-709-000	OVERTIME - PART-TIME	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-710-000	HEALTH/DENTAL INSURANCE	Audit=Operating Costs & Expenses	2,439.69	(71.39)	2,368.30	1,366.00	1,002.30	152.38
592-569-710-001	PAYMENT IN LIEU OF INSURANCE	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-712-000	WORKERS COMPENSATION	Audit=Operating Costs & Expenses	269.43	-	269.43	290.00	(20.57)	608.98
592-569-713-000	PAYROLL TAXES	Audit=Operating Costs & Expenses	1,640.57	-	1,640.57	1,285.00	355.57	1,116.32
592-569-713-001	UNEMPLOYMENT COMPENSATION	Audit=Operating Costs & Expenses	244.44	-	244.44	120.00	124.44	140.50
592-569-713-002	LIFE & DISABILITY INSURANCE	Audit=Operating Costs & Expenses	120.80	(4.78)	116.02	73.00	43.02	53.41
592-569-716-000	EMPLOYER MERS CONTRIBUTIONS	Audit=Operating Costs & Expenses	-	-	-	219.00	(219.00)	-
592-569-727-000	OFFICE SUPPLIES	Audit=Operating Costs & Expenses	289.99	-	289.99	-	289.99	-
592-569-729-001	OTHER CLOTHING & SUPPLIES	Audit=Operating Costs & Expenses	-	-	-	195.00	(195.00)	-
592-569-741-000	OPERATING SUPPLIES	Audit=Operating Costs & Expenses	-	-	-	120.00	(120.00)	-
592-569-742-000	SMALL TOOLS	Audit=Operating Costs & Expenses	-	-	-	120.00	(120.00)	-
592-569-801-000	PROFESSIONAL/CONSULTING FEES	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-802-000	OTHER CONTRACTUAL SERVICES	Audit=Operating Costs & Expenses	783.70	60.10	843.80	2,500.00	(1,656.20)	2,176.05
592-569-850-000	TELEPHONE	Audit=Operating Costs & Expenses	1,410.14	-	1,410.14	900.00	510.14	930.46
592-569-855-000	POSTAGE	Audit=Operating Costs & Expenses	-	-	-	29.00	(29.00)	-
592-569-860-000	TRAVEL/CONFERENCES/TRAINING	Audit=Operating Costs & Expenses	-	-	-	190.00	(190.00)	-
592-569-900-000	PRINTING/PUBLISHING	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-921-000	UTILITIES - ELECTRIC	Audit=Operating Costs & Expenses	14,666.12	445.41	15,111.53	14,798.00	313.53	14,067.47
592-569-922-000	UTILITIES - WATER & SEWER	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-931-000	REPAIRS/MAINT-BUILDS & STRUCTR	Audit=Operating Costs & Expenses	-	-	-	-	-	-
592-569-933-000	REPAIRS/MAINTENANCE - EQUIP	Audit=Operating Costs & Expenses	15,726.38	1,588.42	17,314.80	10,000.00	7,314.80	6,444.64
592-569-941-000	MOTOR POOL FEES	Audit=Operating Costs & Expenses	1,872.00	-	1,872.00	1,872.00	-	-
592-569-942-000	INFORMATION SERVICES FEES	Audit=Operating Costs & Expenses	1,873.00	-	1,873.00	1,873.00	-	1,872.00
592-569-973-001	SEWER SYSTEM EQUIPMENT	Audit=Operating Costs & Expenses	7,754.00	(7,754.00)	-	-	-	1,865.00
			70,805.43	(5,736.24)	65,069.19	58,744.00	6,325.19	44,041.76
	2,093.93	Adjust Accounts payable ending balance at FYE						
	(76.17)	Adjustment of year end personnel related liabilities						
	(7,754.00)	Reduction of expense to record Capital Asset Additions						
	(5,736.24)							

FUND 592 - SEWER

OPERATING REVENUE

Charges for Services	1,978,192.76
Other	80,907.26
Total Operating Revenue	<u>2,059,100.02</u>

OPERATING EXPENSE

Operating costs & expenses	1,311,598.73
Depreciation	244,544.72
Total Operating expense	<u>1,556,143.45</u>

Operating income (loss)	502,956.57
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NON-OPERATING REV (EXP)

Investment earnings	-
Interest expense	28,777.21
Total Non-Operating rev (exp)	<u>-</u>
	28,777.21

Income (loss) before other items	531,733.78
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TRANSFERS & OTHER ITEMS

Prop Tax Equiv payments	(87,688.00)
Contrib in aid of construction	22,731.32
Transfers Out-Other	(266,789.81)
Total Transfers and other items	<u>(331,746.49)</u>

Net Income (change in net assets)	199,987.29
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Retained Earnings, Beginning (Net of Debt)	<u>6,666,400.68</u>
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Retained Earnings, Ending	6,866,387.97
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Agrees with Audit
Page 21

BREAKDOWN OF RESERVES

Retained Earnings, June 30	6,866,387.97
Less Capital Assets (Net of Deprec & Debt)	<u>(5,359,614.09)</u>

Net Reserves	1,506,773.88
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Proof of Reserves at June 30, 2011:

FUND 592 - SEWER

Cash & Investment Balances	940,918.86
Add Accounts Receivable not yet collected	294,734.57
Add Special Assessments Receivable	392,924.13
Add Amount due from other funds	100.00
Add Interest Receivable	950.00
Add Prepaid Insurance	62,894.31
Add Inventory on hand	6,717.72
Deduct Accounts Payable	(129,674.16)
Deduct Due to other funds	(1,815.98)
Deduct Customer Deposit Payable	(100.00)
Deduct Accrued Payroll liabilities	(60,875.57)
	<u>1,506,773.88</u>

Net Reserve Totals	1,506,773.88
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City of South Haven Water Plant Projects Monthly Status Report

Report 40

**January 20, 2012
Project No. G07734ED**



Fishbeck, Thompson, Carr & Huber
engineers • scientists • architects • constructors

**CITY OF SOUTH HAVEN
WATER PLANT PROJECTS**

MONTHLY PROGRESS REPORT NO. 40

**PREPARED FOR:
THE CITY OF SOUTH HAVEN, MICHIGAN**

**JANUARY 20, 2012
PROJECT NO. G07734ED**

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LIST OF APPENDICES

Schedule

LIST OF ABBREVIATIONS/ACRONYMS

FTC&H	Fishbeck, Thompson, Carr & Huber, Inc.
City	City of South Haven
RWPS	Raw Water Pump Station
Floc/sed	Flocculation and sedimentation
WFP	Water Filtration Plant
MCC	Motor Control Center
HVAC	Heating, ventilating, and air conditioning
MDNRE	Michigan Department of Natural Resources and Environment
SCADA	Supervisory Control and Data Acquisition
VCT	Vinyl Composite Tile
VFD	Variable Frequency Drive

January 20, 2012
Project No. G07734WP

Mr. Roger Huff, P.E.
City of South Haven
1199 8th Avenue
South Haven, MI 49090

RE: Water Filtration Plant
Monthly Status Report

Dear Mr. Huff:

This is our Monthly Status Report No. 40 for the period ending January 13, 2012. This report contains a summary of work performed up to that date.

If you have any questions or require additional information, please call 616-464-3892.

Sincerely,

FISHBECK, THOMPSON, CARR & HUBER, INC.



Randall J. Oostdyk
Senior Construction Manager

sdg
Enclosures
cc: Mr. Chad R. Everts, LEED® AP – FTC&H

1515 Arboretum Dr., SE
Grand Rapids, MI
49546
ph: 616.575.3824
fax: 616.575.8155
www.ftch.com

WORK COMPLETED DURING THE CURRENT REPORTING PERIOD

- Demolition of augercast pile wall down to below footing elevation of new water plant completed.
- Demolition of the existing water plant completed.
- Demolition of existing valves and screens in existing screen house completed.
- Filled existing piping to remain in ground with flowable fill.
- Concrete and rebar debris pile hauled off site for recycling.
- Parking lot storm sewer installed.
- Concrete foundation for serpentine walls poured.
- Concrete foundation for "ship bow" picnic areas poured.
- Wood pilings for timber overlook area installed.
- Existing swings and climber/playground equipment relocated.
- Concrete sidewalls for stairs poured.

WORK IN PROGRESS DURING THE CURRENT REPORTING PERIOD

- Sand backfill of existing water plant.
- Parking lot sand and gravel grading.
- Sand backfill of stairs for risers.
- Prepping concrete cap over existing screen house.

WORK ANTICIPATED FOR THE NEXT REPORTING PERIOD

- Complete sand backfill of existing water plant.
- Complete parking lot sand and gravel grading.
- Pour concrete stair treads.
- Pour concrete cap over existing screen house.

CHANGES IN SCOPE IDENTIFIED DURING THE PERIOD

- None.

ISSUES IMPACTING COST AND SCHEDULE

- Additional concrete stairs were discovered under the stairs being demolished at the end of Michigan Street. These have been removed. A change order will be prepared to cover this extra work.
- The gas line runs under the lower portion of the new stairs. This should be relocated in the future. This has been relocated. A change order will be prepared to cover this additional work.

SOUTH HAVEN SWITCHGEAR BUILDING (PROJECT COMPLETE)

Construction Cost Summary

Original Base Bid Total	\$1,322,285.97
Change Order 1 (50/50 split of costs for items missed by Compton, Inc.)	4,587.50
Change Order 2 (Transfer unused General Conditions to the water filtration plant project)	(88,769.95)
Total as of January 13, 2012	\$1,238,103.52

SOUTH HAVEN FOUNDATION DEMOLITION (PROJECT COMPLETE)

Construction Cost Summary

Original Base Bid Total	\$561,968.00
Change Order 1 (Cost for change in earth retention wall type)	46,267.20
Change Order 2 (Cost for asbestos removal and balancing of coal ash removal)	13,289.39
Change Order 3 (Transfer unused General Conditions to the water filtration project)	(98,312.67)
Total as of January 13, 2012	\$523,211.92

SOUTH HAVEN WATER FILTRATION PLANT COST SUMMARY

Original Base Bid Total	\$15,029,734.29
Change Order 1 (Bulletin 3, additional traffic control, balance of crane bid)	25,216.03
Change Order 2 (Bulletins 4 and 5)	20,128.96
Change Order 3 (Transfer from previous projects)	187,082.62
Change Order No. 4 (Bulletin No. 6, paint change, and added signage)	3,367.24
Change Order 5 (Bulletin 7)	15,603.62
Change Order 6 (miscellaneous plumbing and buried concrete)	33,016.17
Change Order 7 (Bulletin 8, pipe re-routing)	45,448.32
Change Order 8 (Miscellaneous Painting/Earthwork/Framing)	11,890.44
Change Order 9 (Bulletin 9)	60,115,.99
Change Order 10 (Miscellaneous Electrical, Compton Work)	45,492.43
Change Order 11 (Miscellaneous Items)	10,639.93
Change Order 12 (Stair Replacement)	125,370.00
Total as of January 13, 2012	\$15,613,106.04



SOUTH HAVEN WATER FILTRATION PLANT DEMOLITION

Construction Cost Summary

Original Base Bid Total	\$287,135.74
-------------------------	--------------

TOTAL PROJECT CONTINGENCY SUMMARY

Beginning Contingency Amount	\$767,636.00
Switch Gear Building Change Order 1	(4,587.50)
Foundation Demolition Change Order 1	(46,267.20)
Foundation Demolition Change Order 2	(13,289.39)
Water Filtration Plant Change Order 1	(25,216.03)
Water Filtration Plant Change Order 2	(20,128.96)
Water Filtration Plant Change Order 4	(3,367.24)
Water Filtration Plant Change Order 5	(15,603.62)
Water Filtration Plant Change Order 6	(33,016.17)
Water Filtration Plant Change Order 7	(45,448.32)
Water Filtration Plant Change Order 8	(11,890.44)
Water Filtration Plant Change Order 9	(60,115.99)
Water Filtration Plant Change Order 10	(45,492.43)
Balance of Plant Demolition Estimate	242,550.00
Water Filtration Plant Change Order 11	(10,639.93)
Water Filtration Plant Change Order 12	(125,370.00)
Remaining Contingency as of January 13, 2012	\$549,752.78

Project Billing Summary
Water Filtration Plant
Application 31

Project Name	Project Number	Original Value	Changes	Current Value	Requested To Date	Remaining Balance	Percentage Invoiced
South Haven/Switchgear	G07734DB	\$1,322,285.97	(\$84,182.45)	\$1,238,103.52	\$1,238,103.52	\$0.00	100%
South Haven/Foundation Removal	G07734FD	\$561,968.00	(\$38,756.08)	\$523,211.92	\$523,211.92	\$0.00	100%
South Haven/Water Filtration	G07734WP	\$15,029,734.29	\$583,371.75	\$15,613,106.04	\$15,413,846.57	\$199,259.47	98.7%
South Haven/Existing Plant Demo	G07734ED	\$287,135.74	\$0.00	\$287,135.74	\$160,869.65	\$126,266.09	56.0%
South Haven/Engineering	G07734CD,CA,PD	\$1,394,250.00	\$4,313.58	\$1,398,563.58	\$ 1,315,989.05	\$82,574.53	94.1%
Original Contingency		\$1,010,186.00	(\$460,433.22)	\$549,752.78		\$549,752.78	
Items not yet bid							
Allowance - Marine Boring	G07734A	\$100,000.00		\$100,000.00	\$98,086.50	\$1,913.50	98.1%
Total Project Budget		\$19,705,560.00	\$4,313.58	\$19,709,873.58	\$18,750,107.21	\$959,766.37	95.2%

PHOTOGRAPHS



TERS Demolition



Sand Fill



Wall Forms for Stairs



Timber Pier Foundations



Serpentine Wall Foundation



Stair Walls Poured



Sand Fill



Form Work at Intake Well Slab



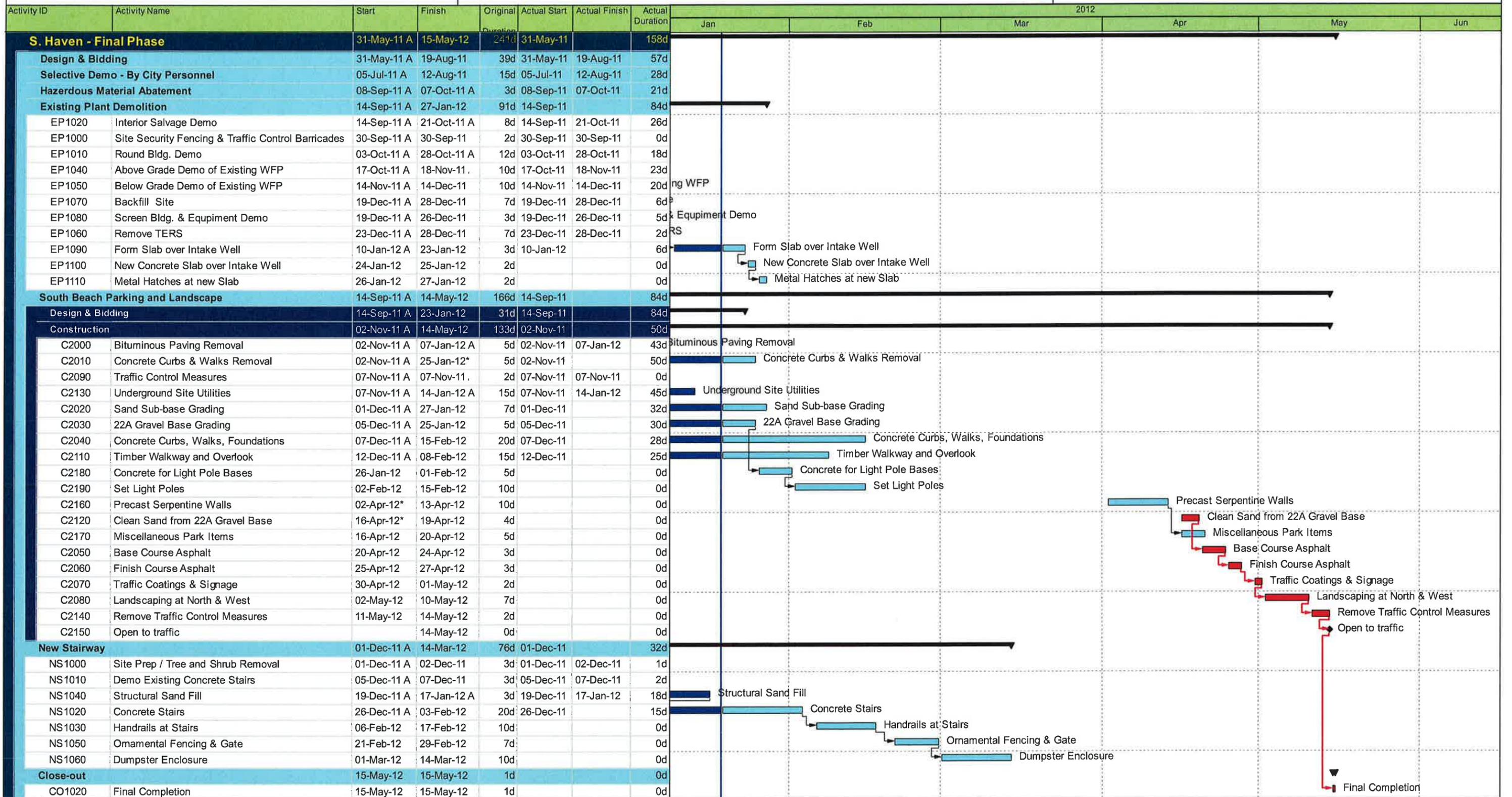
Sand Fill for Stair Treads

SCHEDULE

S. Haven - Final Phase

FTCH Construction Management

19-Jan-12



█ Actual Work ◆ Milestone
█ Remaining Work → Summary
█ Critical Remaining Work

Date	Revision	Checked	Approved
09-Dec-11	Updated for Progress Mtg. on 12/6/11	X	RJO
21-Dec-11	Updated for Monthly Report on 12/21/11	X	RJO
19-Jan-12	Updated for Monthly Report on 1/19/12	X	RJO

City of South Haven Water Plant Projects Monthly Status Report

Report 41

**February 21, 2012
Project No. G07734ED**



Fishbeck, Thompson, Carr & Huber
engineers • scientists • architects • constructors

**CITY OF SOUTH HAVEN
WATER PLANT PROJECTS**

MONTHLY PROGRESS REPORT NO. 41

**PREPARED FOR:
THE CITY OF SOUTH HAVEN, MICHIGAN**

**FEBRUARY 21, 2012
PROJECT NO. G07734ED**

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WORK IN PROGRESS DURING THE CURRENT REPORTING PERIOD 1

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LIST OF APPENDICES

Schedule

LIST OF ABBREVIATIONS/ACRONYMS

FTC&H	Fishbeck, Thompson, Carr & Huber, Inc.
City	City of South Haven
RWPS	Raw Water Pump Station
Floc/sed	Flocculation and sedimentation
WFP	Water Filtration Plant
MCC	Motor Control Center
HVAC	Heating, ventilating, and air conditioning
MDNRE	Michigan Department of Natural Resources and Environment
SCADA	Supervisory Control and Data Acquisition
VCT	Vinyl Composite Tile
VFD	Variable Frequency Drive



February 21, 2012
Project No. G07734WP

Mr. Roger Huff, P.E.
City of South Haven
1199 8th Avenue
South Haven, MI 49090

RE: Water Filtration Plant
Monthly Status Report

Dear Mr. Huff:

This is our Monthly Status Report No. 41 for the period ending February 17, 2012. This report contains a summary of work performed up to that date.

If you have any questions or require additional information, please call 616-464-3892.

Sincerely,

FISHBECK, THOMPSON, CARR & HUBER, INC.

A handwritten signature in black ink that reads "Randall J. Oostdyk".

Randall J. Oostdyk
Senior Construction Manager

sdg
Enclosures
cc: Mr. Chad R. Everts, LEED® AP – FTC&H

1515 Arboretum Dr., SE
Grand Rapids, MI
49546
ph: 616.575.3824
fax: 616.575.8155
www.ftch.com

WORK COMPLETED DURING THE CURRENT REPORTING PERIOD

- Poured concrete stairway treads/risers.
- Poured concrete cap over existing screen house.

WORK IN PROGRESS DURING THE CURRENT REPORTING PERIOD

- Sand backfill of existing water plant/parking lot sand grading.
- Parking lot gravel grading.
- Construction of scenic overlook deck.

WORK ANTICIPATED FOR THE NEXT REPORTING PERIOD

- Completion of sand backfill of existing water plant/parking lot sand grading (weather permitting).
- Completion of gravel grading of parking lot (weather permitting).
- Completion of scenic overlook deck (weather permitting).
- Installation of hatches in concrete cap over existing screen house.

CHANGES IN SCOPE IDENTIFIED DURING THE PERIOD

- None.

ISSUES IMPACTING COST AND SCHEDULE

- The City signed and returned Change Order 13 for the water filtration plant and Change Order 1 for the existing plant demolition.



SOUTH HAVEN SWITCHGEAR BUILDING (PROJECT COMPLETE)

Construction Cost Summary

Original Base Bid Total	\$1,322,285.97
Change Order 1 (50/50 split of costs for items missed by Compton, Inc.)	4,587.50
Change Order 2 (Transfer unused General Conditions to the water filtration plant project)	(88,769.95)
Total as of February 17, 2012	\$1,238,103.52

SOUTH HAVEN FOUNDATION DEMOLITION (PROJECT COMPLETE)

Construction Cost Summary

Original Base Bid Total	\$561,968.00
Change Order 1 (Cost for change in earth retention wall type)	46,267.20
Change Order 2 (Cost for asbestos removal and balancing of coal ash removal)	13,289.39
Change Order 3 (Transfer unused General Conditions to the water filtration project)	(98,312.67)
Total as of February 17, 2012	\$523,211.92



SOUTH HAVEN WATER FILTRATION PLANT COST SUMMARY

Original Base Bid Total	\$15,029,734.29
Change Order 1 (Bulletin 3, additional traffic control, balance of crane bid)	25,216.03
Change Order 2 (Bulletins 4 and 5)	20,128.96
Change Order 3 (Transfer from previous projects)	187,082.62
Change Order No. 4 (Bulletin No. 6, paint change, and added signage)	3,367.24
Change Order 5 (Bulletin 7)	15,603.62
Change Order 6 (miscellaneous plumbing and buried concrete)	33,016.17
Change Order 7 (Bulletin 8, pipe re-routing)	45,448.32
Change Order 8 (Miscellaneous Painting/Earthwork/Framing)	11,890.44
Change Order 9 (Bulletin 9)	60,115,.99
Change Order 10 (Miscellaneous Electrical, Compton Work)	45,492.43
Change Order 11 (Miscellaneous Items)	10,639.93
Change Order 12 (Stair Replacement)	125,370.00
Change Order 13 (excess concrete removal at stairs)	3,945.00
Total as of February 17, 2012	\$15,617,051.04

SOUTH HAVEN WATER FILTRATION PLANT DEMOLITION

Construction Cost Summary

Original Base Bid Total	\$287,135.74
Change Order 1 (extra flowable fill)	1,350.88
Total as of February 17, 2012	\$288,486.62

TOTAL PROJECT CONTINGENCY SUMMARY

Beginning Contingency Amount	\$767,636.00
Switch Gear Building Change Order 1	(4,587.50)
Foundation Demolition Change Order 1	(46,267.20)
Foundation Demolition Change Order 2	(13,289.39)
Water Filtration Plant Change Order 1	(25,216.03)
Water Filtration Plant Change Order 2	(20,128.96)
Water Filtration Plant Change Order 4	(3,367.24)
Water Filtration Plant Change Order 5	(15,603.62)
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Water Filtration Plant Change Order 8	(11,890.44)
Water Filtration Plant Change Order 9	(60,115.99)
Water Filtration Plant Change Order 10	(45,492.43)
Balance of Plant Demolition Estimate	242,550.00
Water Filtration Plant Change Order 11	(10,639.93)
Water Filtration Plant Change Order 12	(125,370.00)
Water Filtration Change Order 13	(3,945.00)
Existing Plant Demolition Change Order 1	(1,350.00)
Remaining Contingency as of February 17, 2012	\$544,456.90

Project Billing Summary
Water Filtration Plant
Application 33

Project Name	Project Number	Original Value	Changes	Current Value	Requested To Date	Remaining Balance	Percentage Invoiced
South Haven/Switchgear	G07734DB	\$1,322,285.97	(\$84,182.45)	\$1,238,103.52	\$1,238,103.52	\$0.00	100%
South Haven/Foundation Removal	G07734FD	\$561,968.00	(\$38,756.08)	\$523,211.92	\$523,211.92	\$0.00	100%
South Haven/Water Filtration	G07734WP	\$15,029,734.29	\$587,316.75	\$15,617,051.04	\$15,476,307.78	\$140,743.26	99.1%
South Haven/Existing Plant Demo	G07734ED	\$287,135.74	\$ 1,350.88	\$288,486.62	\$201,164.05	\$87,322.57	70.1%
South Haven/Engineering	G07734CD,CA,PD	\$1,394,250.00	\$4,313.58	\$1,398,563.58	\$ 1,320,690.00	\$77,873.58	94.4%
Original Contingency		\$1,010,186.00	(\$465,729.10)	\$544,456.90		\$544,456.90	
Items not yet bid							
Allowance - Marine Boring	G07734A	\$100,000.00		\$100,000.00	\$98,086.50	\$1,913.50	98.1%
Total Project Budget		\$19,705,560.00	\$4,313.58	\$19,709,873.58	\$18,857,563.77	\$852,309.81	95.7%

PHOTOGRAPHS



Parking Lot Sand Grading



Reinforcing Steel at Intake Well Slab



Formwork for Concrete Stairs



Insulated Blanket at Stair Treads



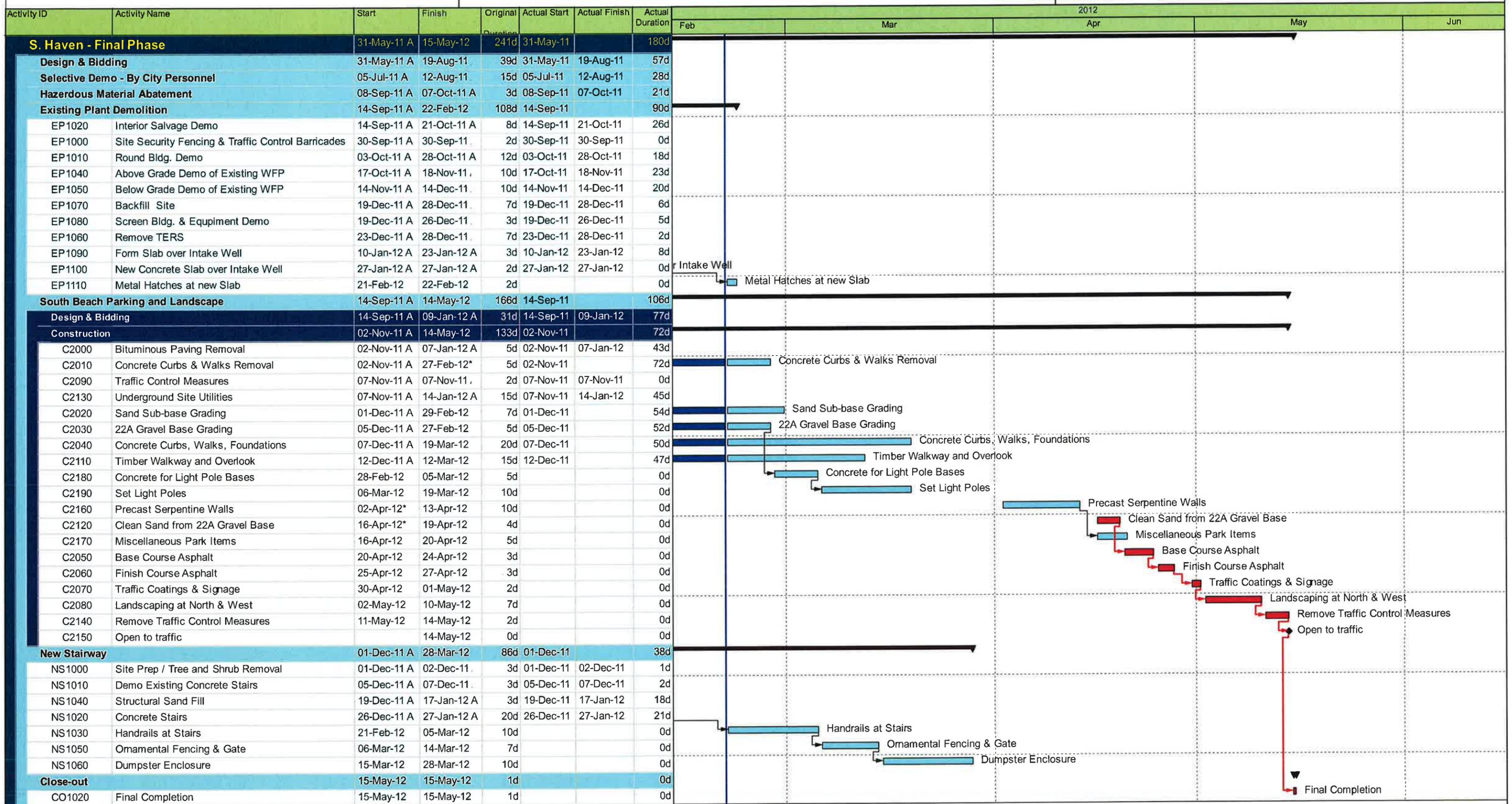
Stair Treads Poured

SCHEDULE

S. Haven Final Phase

FTCH Construction Management

21-Feb-12



Actual Work
 Remaining Work
 Critical Remaining Work

Milestone
 Summary

Date	Revision	Checked	Approved
21-Dec-11	Updated for Monthly Report on 12/21/11	X	RJO
19-Jan-12	Updated for Monthly Report on 1/19/12	X	RJO
21-Feb-12	Updated for Monthly Report on 2/21/12	X	RJO



City of South Haven

Agenda Item #9

Unresolved Issues

New items shown in **bold** text.

Completed items shown with single ~~strike through~~ text for one meeting, then double ~~strike through~~ text for the next meeting, then removed from the list.

PROJECTS

- 76th Street Lift Station - Olson asked for a discussion on the Deerlick pump station. He said he thought it was supposed to be on the agenda until it was resolved. Halberstadt said we've been working on several alternate funding sources for solving the 76th Street pump station issue. Olson asked what happened to the person/company that engineered the system and whoever provided the pump system. Halberstadt said the person who engineered it is dead.

Stickland noted that the problem is that the force main is too small. Halberstadt said the township has been looking at replacing the force main, and looking at two different options. There would be some cost savings with one way, but before we can allow them to do that, we need to finish the upgrade of the Indian Grove lift station. We have packaged the whole thing together and applied for a grant. Olson said so this has just gone away.

Stein said we are working on it; we have spent a lot of time and effort in trying to fix this problem. It has not gone away. He noted that Halberstadt has put a lot of time and effort into solving this problem. Olson said he was interested in going after the people who originally designed it. Halberstadt said we could probably talk to the pump supplier. It was noted that the pump supplier was given inaccurate information in the beginning so he supplied the wrong pumps. Halberstadt said we've been working on the Indian Grove project and we'd like to dovetail the two projects, as there will be some cost savings to the township. He noted that the city is willing to let them go up Monroe Boulevard, but we're trying to get the Indian Grove project done first.

Burr asked if the force main you are talking about is on Kalamazoo. Halberstadt said there are two separate pump stations and two separate pieces of force main. One of them is 12th to M-140. Stickland said the manufacturer will do what he can, the township is looking for the cheapest way out, and the city is saying we have to fix Indian Grove first. Halberstadt reiterated that staff hasn't forgotten it.

04/22/10 - USDA grant application package, which includes the Indian Grove Lift Station project, is being assembled for signature and submittal to USDA.

8/24/10 – USDA grant application package has been submitted. Preliminary indications are that this could result in low-interest loans. Staff is working with a consultant to pursue other grant funding.

9/27/10 – The consultant (Abonmarche) has prepared the grant application and a meeting with MEDC is being scheduled. Funding options are being considered.

11/29/10 – Sewer basis of design is being prepared by staff.

10/31/11 – Abonmarche has prepared an application for S2 grant funding. The State has indicated that South Haven will be receiving \$360,000 in grant funding to perform a comprehensive sewer system analysis. The final program announcement will not be made until January 2012. Upon completion of the study in 2013, the City will be able to apply for State Revolving Fund (SRF) low interest loans from the State of Michigan. These loans will be utilized to fund the 76th St lift station project, Indian Grove Infrastructure project, and other projects identified by the S2 study. Construction of improvements in Kalamazoo Street may begin next year at the outlet end of the sewer district, pending availability of local funding. Typically, local funding is available to reconstruct 3-4 blocks of street per year. Staff and Abonmarche have begun the process of collecting existing data on the sewer system and reviewing old SSES reports on file. A copy of the S2 Grant Press Release and the Abonmarche Engineering Services Agreement are attached. The Engineering Services Agreement outlines the tasks to be performed and the schedule for study completion.

ACTION ITEMS

- 6/2/10 – Security light costs (material, labor, O & M). File located, under review.
- 5/23/11 – Welder transformer. Addressed under agenda item 11 at the July meeting. GRP Engineering has been requested to perform an analysis of the cost of the “no load losses” associated with these transformers, and to evaluate alternatives. **City staff has compiled data and forwarded to GRP. GRP is proceeding with the analysis.**
- **11/28/11 – Year-End Audit. Addressed under agenda item 7. F. at the February 27, 2012 meeting.**



City of South Haven

Agenda Item # 10

Wastewater Treatment Plant Evaluation/ Facilities Master Plan Supplemental Evaluation

Background Information:

Staff has worked with Hubbell, Roth & Clark, Inc. to prepare a Wastewater Treatment Plant Evaluation/Facilities Master Plan.

At the February 28, 2011 regular meeting, Dennis Benoit, PE of Hubbell, Roth & Clark, Inc. presented the draft report and fielded questions from the Board.

At the March 28, 2011 regular meeting, Board members provided comments, and reviewed them with Dennis Benoit of HRC.

It is important that the above report be taken to conclusion. The City is currently undertaking a separate investigation into the sewer system in order to refine and determine the extent and location of infiltration and inflow in the system. While this Sewer System Evaluation Study (SSES) will help the City to understand the magnitude of the problem and offer potential solutions, it is not likely that it will defer or replace the need for the WWTP improvements. The intent of the attached Supplemental Evaluation is to bring the WWTP Evaluation/Facilities Master Plan to conclusion independent of the SSES.

At the February 27, 2012 regular meeting, Dennis Benoit, PE of Hubbell, Roth & Clark, Inc. will present the draft Supplemental Evaluation.

Recommendation:

Board members are requested to provide comments at the February 27, 2012 regular meeting. Comments will be reviewed with HRC and addressed as necessary.

Pending incorporation of comments, Board members are requested to consider accepting the Wastewater Treatment Plant Evaluation/Facilities Master Plan and Supplemental Evaluation as the planning document for future improvements to the WWTP.

Support Material:

Board of Public Utilities
Staff Report
Agenda Item #10
Prepared by Roger Huff
Page 1 of 2
February 27, 2012

City of South Haven Wastewater Treatment Plant Evaluation/Facilities Master Plan
Supplemental Evaluation

Board of Public Utilities
Staff Report
Agenda Item #10
Prepared by Roger Huff
Page 2 of 2
February 27, 2012



HUBBELL, ROTH & CLARK, INC
Consulting Engineers

Principals
George E. Hubbell
Thomas E. Biehl
Walter H. Alix
Peter T. Roth
Michael D. Waring
Keith D. McCormack
Nancy M.D. Faught

Senior Associates
Gary J. Tressel
Lawrence R. Ancypa
Kenneth A. Melchior
Randal L. Ford
David P. Wilcox
Timothy H. Sullivan

Associates
Jonathan E. Booth
Michael C. MacDonald
Marvin A. Olane
William R. Davis
Daniel W. Mitchell
Jesse B. VanDeCreek
Robert F. DeFrain
Marshall J. Grazioli
Thomas D. LaCross
Dennis J. Benoit
James F. Burton
Jane M. Graham

DRAFT
VIA E-MAIL

February 17, 2012

City of South Haven
1199 8th Avenue
South Haven, Michigan 49090

Attn: Mr. Roger C. Huff, P.E., Public Works Director

Re: WWTP Evaluation/Facilities Master Plan Supplemental Evaluation HRC Job No. 20090652

Dear Mr. Huff:

We have re-examined the Master Plan recommendations for the Wastewater Treatment Plant (WWTP) based on the City potentially removing significant amounts of infiltration and inflow (I/I) from the sewer system and what effect this removal might have on expected WWTP Improvement costs. This supplemental report presents our findings.

The existing peak hour storm flow and maximum day (24 hour total) flow at the WWTP are 9.9 MGD and 6.75 MGD respectively as given in Table 2-3 of the report. Previous reports have estimated that on the order of 2.0 MGD could be removed by I/I reduction in the sewer system. Likely any reduction will be more pronounced for the peak flow number and less so for the 24 hour total flow.

If this magnitude of flow reduction were to be accomplished, the resultant flows could be approximately 7.0 MGD peak and 4.75 MGD maximum day for the future projected flows. The final number for each of these values will depend on the actual amount of I/I removed and the future growth in the service area. For now, we are basing our analysis on the assumption that any improvements will be done on this basis.

Raw Wastewater Pumping

The proposed improvements to raw wastewater pumping are due to the poor condition of the existing stations and the opportunity to combine the Main and Wells Pump Stations into one station. By reducing the peak flows to the proposed station, the pumping requirement is reduced, but this does not significantly change the work required in building a new station with new pumps.

We have assumed that the number of pumps could be reduced from four to three in a new reduced size station providing a firm pumping capacity of 7.0 MGD. There would be a corresponding reduction in the number of valves/piping/fittings with one less pump. A lower capital cost has been assigned with these assumptions.

Y:\200906\20090652\Design\Corrs\20120217_Supplemental_Eval_II_Redxn.doc

Influent Screening

The proposed improvements to influent screening were based on replacement of outdated and inefficient equipment and will not change significantly with a reduction in flows.

The final capacity of the new screening equipment will be slightly less, which will marginally reduce the cost. Also, there will be slightly less concrete construction required for this structure with a lower capacity. A lower capital cost has been assigned with these assumptions.

Grit Removal System

The proposed improvements to the grit removal system were minimal in the report based on continuing to use the existing system. This reduction in flows will not change that.

If the City were to elect to replace the grit system with a new vortex style grit system, the capacity of this could be reduced based on the new peak flows. However, no costs have been included for this work in the original estimate.

Biological Treatment System

The need for additional aeration tank capacity, blower capacity, new fine bubble diffusers and conversion from contact stabilization to biological nutrient removal will not change due to a reduction in peak flow.

For the lower flows, we have reduced the proposed size of the aeration tank to provide a minimum hydraulic retention time at maximum day flows in order to provide permit required ammonia-nitrogen reduction. Only one new tank would be added in this case and the amount of concrete construction would be less, along with associated foundations and excavation. There would also be fewer aeration diffusers required with a smaller tank. The capital costs have been reduced to reflect these assumptions.

Secondary Clarification

The proposal to add two new clarifiers for increased flows can be reduced to only adding one new clarifier tank. This would provide adequate settling capacity with all three tanks in operation at the peak flows.

The original improvements recommended to the existing two clarifiers should still be done regardless of any flow reductions accomplished. The cost estimate has been updated to reflect these assumptions.

Disinfection

The proposed improvements to the disinfection system including conversion to liquid chlorine feed and O&M enhancements to the existing tankage will not change with decreased peak flows.

Building & Site Improvements

The proposed building and site improvements are not dependent on nominal reductions in flow to the plant and thus, would not change with a reduction in I/I.

Solids Handling Improvements

The solids handling system handles the organic and other solid materials entering the plant and is not affected by I/I. Thus, a reduction in I/I would not likely change any recommendation for improvements to this system.

Below is a summary of costs as previously presented and as revised assuming that I/I reductions are accomplished. This is based on the previous Table 7-2 from the original Master Plan report.



**Table 7-2
Project Cost Summary and Improvement Category Status**

Project	Improvement Category	Original Project Cost	Revised Project Cost with I/I Reduction
New Main Pump Station	1	\$2,400,000	\$2,070,000
New WWTP Pump Station Screen Chamber	1	\$1,180,000	\$1,020,000
Existing Headworks Building Improvements	1	\$1,630,000	\$1,630,000
New Aeration Tanks	3	\$2,973,000	\$2,336,000
Chemical Feed Revisions	2	\$140,000	\$140,000
New Settling Tanks at Exist Site/Rehab. Ex. Tanks	1	\$1,800,000	\$1,560,000
New Administration Building at Existing Site	2	\$1,870,000	\$1,870,000
Existing Chlorine Contact Tank Revisions	3	\$140,000	\$140,000
Biosolids - Mech. Thickening, No New Storage	2	\$1,280,000	\$1,280,000
Existing Site Improvements	3	\$850,000	\$850,000
Sodium Hypochlorite at Existing Site	1	\$370,000	\$370,000
TOTAL IMPROVEMENT CATEGORY 1 PROJECT COST		\$7,380,000	\$6,650,000
TOTAL IMPROVEMENT CATEGORY 2 PROJECT COST		\$3,290,000	\$3,290,000
TOTAL IMPROVEMENT CATEGORY 3 PROJECT COST		\$3,963,000	\$3,326,000
GRAND TOTAL PROJECT COST		\$14,633,000	\$13,266,000

We trust that this report supplement provides the City with sufficient information to proceed with improvements to your wastewater system. We appreciate this opportunity to be of service to the City of South Haven. Please feel free to call if you have any questions.

Very truly yours,

HUBBELL, ROTH & CLARK, INC.

Dennis J. Benoit, P.E.
Associate/Project Manager

DJB/djb

pc: HRC; File



Engineering
Architecture
Land Surveying
Marina/Waterfront
Community Planning
Landscape Architecture
Development Services

MEMORANDUM

DATE: February 16, 2012

TO: Brian Dissette, City of South Haven
Roger Huff, City of South Haven

FROM: Tim Drews, P.E., PTOE

CC: Christopher J. Cook, P.E., Abonmarche
Tony McGhee, Abonmarche
Daniel A. Dombos, P.E., Abonmarche

RE: **City of South Haven – Sewer Study Progress Report**

The following will summarize our progress to-date on the City of South Haven Sewer Study:

UTILITY MAPPING

This task has entailed compiling City record drawings, maps and field data into a comprehensive sanitary sewer system map with defined sewer districts. Progress to-date has been good, and we estimate that we are 90% complete with this task.

Upcoming work for this task will include finalizing the map with the information that we have available.

FIELD INVESTIGATION AND DATA REVIEW

This task includes further investigation of locations that did not have adequate information available in the mapping task. This task has begun and we estimate that we are approximately 25% complete.

Upcoming work for this task will include further investigation and data collection as issues arise.

95 West Main Street
Benton Harbor, MI 49022
269.927.2295

361 First Street
Manistee, MI 49660
231.723.1198

503 Quaker Street
South Haven, MI 49090
269.637.1293

750 Lincoln Way East
South Bend, IN 46601
574.232.8700

341 Airport North Office Park
Fort Wayne, IN 46825
260.497.8823

www.abonmarche.com



COMPUTER MODELING AND FLOW MONITORING

This task includes establishing flow monitoring locations at strategic locations in the system to be used for calibration of the sewer model, and computer modeling of the sewer system to identify Infiltration/Inflow and cost effective solutions. As the mapping exercise has progressed, we have been able to better determine the optimal locations for flow monitoring. We have evaluated numerous options for the flow monitoring, and have opted to partner with Fishbeck, Thompson, Carr and Huber (FTC & H) to perform the flow monitoring. Eleven (11) key locations have been determined for the monitoring exercise.

Upcoming work includes installation of the flow monitors in early March and monitoring until September 2012. At this time, we are roughly 10% complete with this task.

SMOKE TESTING

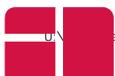
No progress to date as this work will be determined following the flow monitoring.

SEWER TELEVISION

No progress to date as this work will be determined based upon the flow monitoring and smoke testing.

SRF PROJECT PLAN

No progress to date as this work is dependent upon all of the above tasks. However, we expect to commence with the front end work soon.





City of South Haven

Agenda Item #13

Purchase of Consignment Transformers

History:

The City of South Haven entered into a three year alliance agreement on September 16, 2009 (copy attached), with Power Line Supply (PLS) to manage the City's storeroom materials in which one of the conditions obligates the City to purchase established consignment stock of transformers at some unknown date in the future. PLS has been carrying the ownership of spare transformers ear-marked specifically for City of South Haven customers.

These spare transformers ensure business success. With a stock of spare transformers, one that fails in service can be replaced within a few hours or so without waiting months or sometimes years for one that needs to be ordered, built and shipped. It is crucial that spare transformers be kept on site and available for all customers, both residential and business.

The Account Manager for PLS on April 21, 2009, wrote a letter to City of South Haven (copy attached) highlighting the advantages of a relationship with PLS in which she states: "This [consignment] stock [of transformers] is specifically for South Haven except in cases of emergency or storm damage."

In October of 2011, PLS presented the City with a spreadsheet dated 10/5/ 2011 in which they itemized a consigned transformer stock which cost them over the years a total of \$695,528.70. With the recession and very little transformer turnover, they want the City to purchase \$330,203.09 of the total with the remainder to be worked out later.

Staff has determined that only 35 transformers for \$232,819.29 are actually required. The remaining transformers should be sold at cost.

Recommendation:

Purchase 35 transformers for \$232,819.29 as spare transformers to maintain backup transformers for all City of South Haven Customers. Direct the Alliance to proceed to sell remaining transformers in stock to interested parties before the City is required to purchase all the established consignment stock.

Attachments:

Transformer Consignment Agreement 2009
Purchase Order 3495 (Proposed)

RESPECTFULLY SUBMITTED,
Bill Conklin
Electrical Engineer

TRANSFORMER CONSIGNED INVENTORY ALLIANCE

POWER LINE SUPPLY COMPANY

And

CITY OF SOUTH HAVEN

This document is to confirm the formation of a Strategic Alliance between Power Line Supply Company (PLS) and City of South Haven. It establishes the basis for a relationship which ensures mutual trust and understanding between the companies to achieve objectives which will improve the operating efficiencies and reduce operating costs in the management of consigned inventory for distribution transformers.

I. OPERATIONAL TEAMS

Based on the team concept philosophy, the Alliance shall be structured around multi-functional teams made up as follows:

Alliance Leadership & Operations Team

Power Line Supply:

**Jeff Stauffer, Teresa Simpson,
Kerry Green**

City of South Haven

**Brian Dissette, Roger Huff,
Kim Hasty, Kim Rawlings**

Alliance Support Team

City of South Haven Field / Operations Supervisors
Transformer Manufacturer Representatives

II. OBJECTIVES

Both companies have jointly identified specific objectives to be achieved by this Alliance.

Power Line Supply's objectives include:

- ◆ Provide deliveries as needed
- ◆ Maintain adequate inventory based on historical usage and planned projects
- ◆ Develop trend analysis
- ◆ Provide all transformers as agreed upon by both parties
- ◆ Provide performance reporting on PLS and Manufacturers
- ◆ Continually market test pricing

City of South Haven

- ◆ Provide accurate and timely usage information
- ◆ Maintain accurate inventory balances
- ◆ Provide planning and forecasting information

Joint Objectives:

- ◆ Set up standard designs
- ◆ Substitute FR3 oil and units where appropriate

Selected members of the Alliance Leadership & Operations Team will meet as necessary to ensure sustained progress is being made toward the objectives listed above and any other objectives that are agreed to. A comprehensive annual review will be completed as part of the annual renewal strategy.

III. INFORMATION EXCHANGE

To achieve the objectives of the Alliance, certain information will have to be shared. Each company will use this information in strict confidence. Information to be shared will include but not limited to:

From Power Line Supply:

- ◆ Material acquisition costs
- ◆ Ordering and delivery schedules
- ◆ Usage and Inventory Management Information

From City of South Haven:

- ◆ Past Material usage
- ◆ Material Forecasts
- ◆ Specification Changes

Terms and Conditions

1. PLS will provide delivery and warehousing functions for transformers.
2. Payment terms will be net 15 days for each summary invoice.
3. Pricing will be at an acquisition cost plus initially at 6 % and reduced as performance goals are met and volume increases. All units will be charged an additional CPI fee according to Cooper Power Systems calculations.
4. South Haven has elected to standardize on FR3 units for their new stock purchases.
5. All pricing will be per the D.O.E. Requirements going into effect in January 2010.
6. Units above 750 KVA must have the written consent of both parties to be included in the consigned stock.
7. Upon Termination City of South Haven will purchase inventory of established stock items and all items on order with the manufacturer.

8. City of South Haven will be responsible for all inventory shrinkage at their storage locations. PLS will be responsible for shrinkage at the Reed City warehouse.
9. City of South Haven must purchase all distribution transformers from PLS.
10. City of South Haven will be responsible for storage of units on site and any damage.

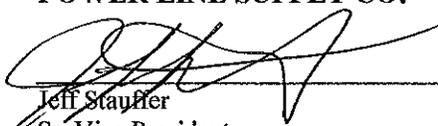
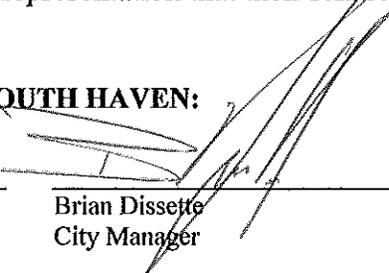
Term of Agreement

This agreement shall become effective on 10/1 2009 and shall remain in effect for a minimum of three years. If either party has an alliance performance issue that they feel is substantial enough to jeopardize the continuance of this alliance a written request for review needs to be submitted to the entire Alliance Leadership Team giving them 30 days to review and establish corrective action. If both parties mutually agree in writing due to substantial clear and convincing evidence that the continuance of this alliance agreement should be terminated, an early termination will be granted in accordance with the termination terms and conditions of the alliance agreement. At the conclusion of the initial three year period, termination by either party requires 90 days' advance written notice to the other. At the end of the initial 3 year agreement this contract maybe extended for (2) one year increments by written notice and acceptance of both parties.

Confidentiality

The parties acknowledge that they may, in the course of performing their respective obligations under this Agreement, be exposed to or acquire information which is confidential or proprietary to the other. This shall apply, but not necessarily limited to, financial information, customer lists, marketing plans/strategies and other business data that the parties must have to pursue mutually beneficial business and business discussions. The party exposed to or acquiring such information hereby agrees to hold such information in strict confidence and not to disclose such information for any purpose whatsoever other than the performance of its obligations as contemplated by this Agreement and to advise each of its employees, agents, contractors, or subcontractors who may be exposed to such proprietary information of his/her obligation to keep such information confidential.

In no event is this Alliance to be interpreted as a partnership or joint venture. Power Line Supply and City of South Haven are independent contractors. Neither Power Line Supply nor City of South Haven shall make any agreements, representations or guarantees in the name of or, on behalf of the other party to this Alliance, or any representation that their relationship is other than that of independent contractors.

POWER LINE SUPPLY CO:	CITY OF SOUTH HAVEN:
	
Jeff Stauffer Sr. Vice President	Brian Dissette City Manager
<u>10-1-09</u> Date	<u>10-1-09</u> Date

CITY OF SOUTH HAVEN
REQUISITION / PAY REQUEST

NO: 3495

Vendor Number _____

Date 2/17/2012

Vendor: Power Line Supply
ATTN: Teresa Simpson
420 Roth Street
Reed City, MI 49677

Department Electric

<p align="center">PURCHASE ORDER (will be mailed)</p> <p>Original <input checked="" type="checkbox"/></p> <p>Confirming <input type="checkbox"/></p>	<p align="center">CHECK REQUEST</p> <p>Regular <input type="checkbox"/></p> <p>Prepay <input type="checkbox"/></p>
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BUDGETARY ACCT. # FUND/DEPT./LINE ITEM	QTY.	ITEM	UNIT PRICE	TOTAL
582-558-988-001		Refer to attachment for the Serial Numbers		
528-558-988-001	2	524	\$16,599.76	\$33,199.52
582-558-988-001	1	527	\$8,434.04	\$8,434.04
582-558-988-001-	1	529	\$16,278.00	\$16,278.00
582-558-988-001	1	531	\$17,103.90	\$17,103.90
582-558-988-001	1	533	\$7,230.58	\$7,230.58
582-558-988-001	1	537	\$12,525.12	\$12,525.12
582-558-988-001	1	540	\$8,179.79	\$8,179.79
582-558-988-001	1	542	\$52,300.01	\$52,300.01
582-558-988-001	1	550	\$11,899.69	\$11,899.69
582-558-988-001	7	323	\$1,034.84	\$7,243.88
582-558-988-001	1	545	\$1,969.11	\$1,969.11
528-558-988-001	10	324.2	\$2,433.16	\$24,331.60
582-558-988-001	7	327.2	\$4,589.15	\$32,124.05
			Grand Total	\$232,819.29

COMMENTS : Purchase consignment transformers from Power Line Supply as spare backup transformers for area businesses and customers. Power Line Supply has been carrying large transformer inventory and now wants to sell much of their stock to raise cash. Refer to agreement dated 09/16/2009

<p>Signature (under \$500) _____ Date _____</p> <p>Group Leader (\$500 & over) _____ Date _____ less than \$1000)</p> <p>City Manager (\$1000 & over) _____ Date _____ less than \$15,000)</p>	<p align="center">ACCOUNTING USE ONLY</p> <p>Recommended by _____ Date _____</p> <p>Authorized to Pay _____ Date _____</p>
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3p Trs Recommended Consignment Purchases:

Item	Serial Number	Purchase Price*
524	CP0650019413	\$16,599.76
524	CP0850020017	\$16,599.76
527	CP0650019648	\$8,434.04
529	CP0650019514	\$16,278.00
531	CP0650019512	\$17,103.90
533	CP0650018825	\$7,230.58
537	CP0850017142	\$12,525.12
540	CP0650019647	\$8,179.79
542	CP095000093	\$52,300.01
550	CP0850021385	\$11,899.69

SubTotal: \$167,150.65

1p Trs Recommended Poletop Tr Consignment Purchases:

323	CP7055044452	\$1,034.84
323	CP7055044453	\$1,034.84
323	CP7055044445	\$1,034.84
323	CP7055044446	\$1,034.84
323	CP7055044447	\$1,034.84
323	CP7055044448	\$1,034.84
323	CP7055044449	\$1,034.84

\$7,243.88

1p Trs Recommended Padmount Tr Consignment Purchases:

545	CP0752015282	\$1,969.11
324.2	CP0752036592	\$2,433.16
324.2	CP0752036595	\$2,433.16
324.2	CP0752036596	\$2,433.16
324.2	CP0752036604	\$2,433.16
324.2	CP0752036610	\$2,433.16
324.2	CP0752022860	\$2,433.16
324.2	CP0752025222	\$2,433.16
324.2	CP0752025237	\$2,433.16
324.2	CP0752036617	\$2,433.16
324.2	CP0752036618	\$2,433.16
327.2	CP0752025273	\$4,589.15
327.2	CP0752025274	\$4,589.15
327.2	CP0752025275	\$4,589.15
327.2	CP0752025276	\$4,589.15
327.2	CP0752025278	\$4,589.15
327.2	CP0752025280	\$4,589.15
327.2	CP0752025281	\$4,589.15

\$58,424.76

Total Proposed Purchase	\$232,819.29
Single Phase:	\$65,668.64
Three Phase	\$167,150.65

* From 10/5/2011 PLS
Provided Spreadsheet
Includes 6% Markup