

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

Account	Description	Period To Date	YTD Actual	Annual Budget	Budget Remaining	Committed PO's	Budget % Used
Fund: 01 General							
Dept: 6050 WATER & SEWAGE							
01-6050-0001	METERED SALES-Res-Service Charge	253.72	62,476.23	248,627.00	(186,150.77)	0.00	25.13
01-6050-0002	METERED SALES-Comm-Service Charge	9,001.61	52,697.72	138,982.00	(86,284.28)	0.00	37.92
01-6050-0410	METERED SALES-Water/Sewage Revenues	3,351.48	21,427.20	84,029.00	(62,601.80)	0.00	25.50
01-6050-0901	METERED SALES-Water-Residential	95.76	38,333.79	178,233.00	(139,899.21)	0.00	21.51
01-6050-0902	METERED SALES-Water-Commercial	20,165.46	91,204.75	333,947.00	(242,742.25)	0.00	27.31
01-6050-0903	METERED SALES-Sewage-Residential	62.64	25,018.06	116,418.00	(91,399.94)	0.00	21.49
01-6050-0904	METERED SALES-Sewage-Commercial	13,188.33	59,657.64	201,694.00	(142,036.36)	0.00	29.58
TOTALS		46,119.00	350,815.39	1,301,930.00	(951,114.61)	0.00	26.95
Dept: 6060 WATER CONNECTION FEES							
01-6060-0935	WATER -Service Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS		0.00	0.00	0.00	0.00	0.00	0.00
Dept: 6065 WATER - METER PURCHASES RESIDENTS							
01-6065-0900	WATER - Meter Purchases - Reside	167.36	1,407.36	1,000.00	407.36	0.00	140.74
01-6065-0910	WATER/WWTP - Misc Revenues	0.00	427.40	0.00	427.40	0.00	100.00
TOTALS		167.36	1,834.76	1,000.00	834.76	0.00	183.48
Dept: 6070 WATER - SANITARY SEWAGE CHARGES							
01-6070-0100	WATER-Sanitary Sewers-OCWA	0.00	0.00	95,207.00	(95,207.00)	0.00	0.00
01-6070-0110	WATER-Sanitary Sewers- Lake Huron	0.00	0.00	2,100.00	(2,100.00)	0.00	0.00
01-6070-0120	WATER-Sanitary Sewers-Sarnia Yac	0.00	0.00	7,200.00	(7,200.00)	0.00	0.00
TOTALS		0.00	0.00	104,507.00	(104,507.00)	0.00	0.00
Dept: 6075 PROCEEDS TO WATER FROM VPE CAPITAL							
01-6075-0010	WATER - Proceeds From VPE Capital	0.00	126,000.00	126,000.00	0.00	0.00	100.00
TOTALS		0.00	126,000.00	126,000.00	0.00	0.00	100.00
Dept: 6080 WATER INTEREST INCOME							
01-6080-0930	WATER - Interest Income - BMO	0.00	1,120.31	2,200.00	(1,079.69)	0.00	50.92
01-6080-0968	WATER - Interest/NSF Charges -Bi	611.78	2,302.89	6,000.00	(3,697.11)	0.00	38.38
TOTALS		611.78	3,423.20	8,200.00	(4,776.80)	0.00	41.75
Dept: 6085 REBATES/INCENTIVES							
01-6085-0010	WATER-WWTP - Rebate - BWP - Aer	0.00	0.00	27,000.00	(27,000.00)	0.00	0.00
TOTALS		0.00	0.00	27,000.00	(27,000.00)	0.00	0.00
Dept: 6400 OTHER MUNICIPAL GRANTS							
01-6400-0130	OTHER GRNTS-OCIF (WWTP)	0.00	0.00	119,848.00	(119,848.00)	0.00	0.00
01-6400-0140	OTHER GRNTS - CWWF - (WWTP)	0.00	0.00	262,500.00	(262,500.00)	0.00	0.00
TOTALS		0.00	0.00	382,348.00	(382,348.00)	0.00	0.00
Dept: 6900 TRANSFER FROM OTHER FUNDS							
01-6900-0974	TRNS FR RES-Water/WWTP	0.00	0.00	0.00	0.00	0.00	0.00
01-6900-0975	TRNS FR RES-Water Specifieds	0.00	266,439.00	266,439.00	0.00	0.00	100.00
01-6900-0985	TRNS FR OTHER FUNDS-2019 Grant	0.00	67,152.00	67,152.00	0.00	0.00	100.00
TOTALS		0.00	333,591.00	333,591.00	0.00	0.00	100.00
Total Revenue		46,898.14	815,664.35	2,284,576.00	(1,468,911.65)	0.00	35.70

Fund: 01 General

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Dept: 7330 WASTE WATER TREATMENT PLANT							
01-7330-0010	WWTP - Wages - Full Time	22,829.25	81,664.36	191,000.00	109,335.64	0.00	42.76
01-7330-0020	WWTP - Wages - Part Time	2,964.00	2,964.00	9,460.00	6,496.00	0.00	31.33
01-7330-0030	WWTP - Overtime	1,241.01	5,097.07	18,183.00	13,085.93	0.00	28.03
01-7330-0040	WWTP - On Call	1,168.40	5,164.78	16,050.00	10,885.22	0.00	32.18
01-7330-0050	WWTP - Benefits	6,408.41	25,552.06	56,398.00	30,845.94	0.00	45.31
01-7330-0060	WWTP - OfficeSupplies	178.72	512.74	2,000.00	1,487.26	0.00	25.64
01-7330-0070	WWTP - Telephone and Alarm	644.26	3,467.20	8,605.00	5,137.80	0.00	40.29
01-7330-0090	WWTP - Training/Conferences	290.00	480.87	8,500.00	8,019.13	0.00	5.66
01-7330-0100	WWTP - WSIB	888.38	2,989.05	7,233.00	4,243.95	0.00	41.33
01-7330-0110	WWTP - Equipment Purchases/Mntce	221.97	20,988.61	20,000.00	(988.61)	0.00	104.94
01-7330-0120	WWTP - Laboratory Supp./Equipmen	0.00	600.90	5,000.00	4,399.10	0.00	12.02
01-7330-0130	WWTP - Hdwe Supp./Small Tools	61.00	669.45	3,500.00	2,830.55	0.00	19.13
01-7330-0140	WWTP - Truck,Fuel,Maintenance	435.12	1,764.75	7,500.00	5,735.25	0.00	23.53
01-7330-0150	WWTP - Machine Maintenance	870.62	1,430.27	10,000.00	8,569.73	0.00	14.30
01-7330-0160	WWTP - Bldg/Grounds Maintenance	285.14	866.64	6,000.00	5,133.36	0.00	14.44
01-7330-0170	WWTP - Insurance	0.00	16,215.84	17,000.00	784.16	0.00	95.39
01-7330-0180	WWTP - Licenses & Fees	0.00	925.00	1,500.00	575.00	0.00	61.67
01-7330-0190	WWTP - Health & Safety	770.45	3,265.78	5,000.00	1,734.22	0.00	65.32
01-7330-0200	WWTP - SludgeHaulage&Disposal	1,104.93	3,209.70	50,000.00	46,790.30	0.00	6.42
01-7330-0210	WWTP - Lab Testing	807.51	3,783.17	8,000.00	4,216.83	0.00	47.29
01-7330-0220	WWTP - Chemicals	0.00	4,850.80	14,000.00	9,149.20	0.00	34.65
01-7330-0230	WWTP - Natural Gas	0.00	4,037.24	12,000.00	7,962.76	0.00	33.64
01-7330-0240	WWTP - Water	564.62	1,998.82	4,500.00	2,501.18	0.00	44.42
01-7330-0250	WWTP - Hydro	9,807.85	49,895.04	120,000.00	70,104.96	0.00	41.58
01-7330-0260	WWTP - Sanitary Sewers	2,406.53	3,408.91	40,000.00	36,591.09	0.00	8.52
01-7330-0270	WWTP- Machine Rep(Outside Contra	118.77	4,720.36	25,000.00	20,279.64	0.00	18.88
01-7330-0275	WWTP- Generator Preventive Mntce	360.45	1,133.83	5,500.00	4,366.17	0.00	20.62
01-7330-0276	WWTP - Generator - Fuel /Gas	0.00	767.75	2,500.00	1,732.25	0.00	30.71
01-7330-0280	WWTP - MESH Annual Mgt Platform	0.00	0.00	4,885.00	4,885.00	0.00	0.00
01-7330-0290	WWTP - Miscellaneous	0.00	209.56	500.00	290.44	0.00	41.91
01-7330-0300	WWTP - Clothing Account	0.00	975.28	5,000.00	4,024.72	0.00	19.51
TOTALS		54,427.39	253,609.83	684,814.00	431,204.17	0.00	37.03
Dept: 7370 WATER							
01-7370-0010	WATER - Wages-Full Time Admin	11,225.19	40,881.83	96,840.00	55,958.17	0.00	42.22
01-7370-0020	WATER - Wages-Full Time - OIC	7,384.80	27,077.60	64,465.00	37,387.40	0.00	42.00
01-7370-0025	WATER - Wages-Overtime - OIC	0.00	0.00	5,000.00	5,000.00	0.00	0.00
01-7370-0030	WATER - Wages- Oncall - OIC	492.32	1,723.12	3,000.00	1,276.88	0.00	57.44
01-7370-0040	WATER - Benefits - Admin	2,892.58	11,435.98	27,501.00	16,065.02	0.00	41.58
01-7370-0050	WATER - Benefits - OIC	1,981.71	7,884.24	19,332.00	11,447.76	0.00	40.78
01-7370-0070	WATER - WSIB - Admin	353.59	1,287.76	3,050.00	1,762.24	0.00	42.22
01-7370-0080	WATER - WSIB - OIC	248.13	907.21	2,267.00	1,359.79	0.00	40.02
01-7370-0610	WATER - LAWSS Operating-Water Pl	1,864.42	9,322.11	22,373.00	13,050.89	0.00	41.67
01-7370-0612	WATER - LAWSS Capital Water	17,934.65	89,673.25	215,216.00	125,542.75	0.00	41.67
01-7370-0616	WATER-Watermains-Sarnia-Annual F	2,875.74	2,875.74	3,200.00	324.26	0.00	89.87
01-7370-0620	WATER-Watermains-Operating/Mntce	3,663.59	10,647.69	50,000.00	39,352.31	0.00	21.30
01-7370-0625	WATER - Meter Transmitters (BWP)	273.04	655.25	3,000.00	2,344.75	0.00	21.84
01-7370-0645	WATER - Meter Maintenance	0.00	258.57	500.00	241.43	0.00	51.71
01-7370-0650	WATER - Hydrants - Maintenance	0.00	0.00	1,500.00	1,500.00	0.00	0.00

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01-7370-0655	WATER - Water Testing	48.60	48.60	1,000.00	951.40	0.00	4.86
01-7370-0660	WATER - Meter Reads/Billing/Coll	177.92	2,600.47	10,000.00	7,399.53	0.00	26.00
01-7370-0665	WATER - Office supplies	0.00	253.21	750.00	496.79	0.00	33.76
01-7370-0666	WATER - DWQMS Audit	31.81	1,100.29	2,500.00	1,399.71	0.00	44.01
01-7370-0667	WATER - Audit Fees	0.00	1,500.00	1,500.00	0.00	0.00	100.00
01-7370-0668	WATER - Training, Education, Mea	481.06	2,045.23	7,000.00	4,954.77	0.00	29.22
01-7370-0670	WATER - Insurance	0.00	7,000.00	7,000.00	0.00	0.00	100.00
01-7370-0675	WATER - Write-Offs/Bad Debts/Ban	2.60	1,289.11	500.00	(789.11)	0.00	257.82
01-7370-0680	WATER - Health & Safety	0.00	438.33	1,500.00	1,061.67	0.00	29.22
01-7370-0703	WATER - Meter Purchase	0.00	75.22	3,000.00	2,924.78	0.00	2.51
01-7370-0706	WATER - Hydrant & Accessory Purc	0.00	36.47	3,000.00	2,963.53	0.00	1.22
01-7370-0771	WATER-Council/Admin - Training/C	0.00	0.00	2,000.00	2,000.00	0.00	0.00
01-7370-0805	WATER - Equipment Purchase	0.00	1,861.19	3,500.00	1,638.81	0.00	53.18
01-7370-0815	WATER - Backflow Maintenance	490.78	490.78	4,800.00	4,309.22	0.00	10.22
01-7370-0825	WATER - Valve Maintenance	74.24	74.24	2,500.00	2,425.76	0.00	2.97
TOTALS		52,496.77	223,443.49	567,794.00	344,350.51	0.00	39.35
Dept: 7900 TRANSFER TO WATER RESERVES							
01-7900-0410	TRANS TO RES-(W) Monthly Billing	3,351.48	21,427.20	84,029.00	62,601.80	0.00	25.50
TOTALS		3,351.48	21,427.20	84,029.00	62,601.80	0.00	25.50
Dept: 8100 CAPITAL (WATER & WWTP)							
01-8100-0100	CAP (D) Scada Upgrades	0.00	0.00	30,000.00	30,000.00	0.00	0.00
01-8100-0105	CAP (ND) WO Mgt Software	0.00	0.00	1,453.00	1,453.00	0.00	0.00
01-8100-0110	CAP (ND) Equipment Purchases	0.00	0.00	15,000.00	15,000.00	0.00	0.00
01-8100-0125	CAP (ND) Venetian - Engineering	7,030.09	7,931.48	15,000.00	7,068.52	0.00	52.88
01-8100-0210	CAP (D) - 2018 F150 XLT	0.00	46,595.88	50,000.00	3,404.12	0.00	93.19
01-8100-0370	CAP (D) Digester Mixer Seals (3)	0.00	0.00	4,046.00	4,046.00	0.00	0.00
01-8100-0430	CAP(D) Roofing	0.00	0.00	9,278.00	9,278.00	0.00	0.00
01-8100-0440	CAP (D) Office - Computer Upgra	0.00	0.00	3,500.00	3,500.00	0.00	0.00
01-8100-0450	CAP (D) Digester Project (Grant	0.00	429.92	423,662.00	423,232.08	0.00	0.10
01-8100-0480	CAP (ND) - Drinking Water Bldg R	0.00	0.00	70,000.00	70,000.00	0.00	0.00
01-8100-0490	CAP (D) - Clarifier Rebuild (2)	0.00	0.00	140,000.00	140,000.00	0.00	0.00
01-8100-0500	CAP (D) - Raw Sewage Pump	0.00	0.00	50,000.00	50,000.00	0.00	0.00
01-8100-0510	CAP (D) - Generator - Trailer -	0.00	0.00	60,000.00	60,000.00	0.00	0.00
01-8100-0520	CAP (D) - Generator - Perm - Mic	0.00	30,426.24	70,000.00	39,573.76	0.00	43.47
01-8100-0530	CAP (D) - Generator - Portable	0.00	5,650.73	6,000.00	349.27	0.00	94.18
TOTALS		7,030.09	91,034.25	947,939.00	856,904.75	0.00	9.60
REPORT SUMMARY							
01-6050	WATER & SEWAGE	46,119.00	350,815.39	1,301,930.00	(951,114.61)	0.00	26.95
01-6060	WATER CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
01-6065	WATER - METER PURCHASES RESIDENTS	167.36	1,834.76	1,000.00	834.76	0.00	183.48
01-6070	WATER - SANITARY SEWAGE CHARGES	0.00	0.00	104,507.00	(104,507.00)	0.00	0.00
01-6075	PROCEEDS TO WATER FROM VPE CAPITAL	0.00	126,000.00	126,000.00	0.00	0.00	100.00
01-6080	WATER INTEREST INCOME	611.78	3,423.20	8,200.00	(4,776.80)	0.00	41.75
01-6085	REBATES/INCENTIVES	0.00	0.00	27,000.00	(27,000.00)	0.00	0.00
01-6400	OTHER MUNICIPAL GRANTS	0.00	0.00	382,348.00	(382,348.00)	0.00	0.00

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01-6900	TRANSFER FROM OTHER FUNDS	0.00	333,591.00	333,591.00	0.00	0.00	100.00
Total Revenue		46,898.14	815,664.35	2,284,576.00	(1,468,911.65)	0.00	35.70
01-7330	WASTE WATER TREATMENT PLANT	54,427.39	253,609.83	684,814.00	431,204.17	0.00	37.03
01-7370	WATER	52,496.77	223,443.49	567,794.00	344,350.51	0.00	39.35
01-7900	TRANSFER TO WATER RESERVES	3,351.48	21,427.20	84,029.00	62,601.80	0.00	25.50
01-8100	CAPITAL (WATER & WWTP)	7,030.09	91,034.25	947,939.00	856,904.75	0.00	9.60
Total Expenditure		117,305.73	589,514.77	2,284,576.00	1,695,061.23	0.00	25.80
Excess Revenue Over (Under) Expenditures		(70,407.59)	226,149.58	0.00	226,149.58	0.00	100.00