



CITY OF WHEELING- FINANCE DEPARTMENT
1500 CHAPLINE STREET, ROOM 109
WHEELING WV 26003
(304) 234 - 3654

The Honorable Glenn F. Elliott, Jr.
Mayor of the City of Wheeling
And Members of Council

Council Members:

In accordance with the provisions of the Charter of the City of Wheeling, West Virginia, submitted herewith is the monthly Financial Statement as of May, 2020.

A handwritten signature in blue ink, which appears to read "Seth D. McIntyre".

Seth D. McIntyre
Director of Finance

THIS PAGE IS INTENTIONALLY BLANK

CITY OF WHEELING
STATEMENT OF FUND TYPES

May-20

	BALANCE AT 7/1/2019	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 5/31/2020
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1,139,868	43,921,580	42,928,983	2,132,465
MUNI FIN STABILIZATION FUND	1,811,681	2,179	500,000	1,313,860
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,953,599</u>	<u>43,923,759</u>	<u>43,428,983</u>	<u>3,448,375</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	20,379	88,940	80,520	28,799
CONSOL. INV. FUND-CASH	659,869	6,595,607	6,780,381	475,096
CONSOL. INV. FUND-INVEST.	4,380,522	2,682,590	2,091,774	4,971,337
PUBLIC SAFETY-CASH	788,584	323,230	402,450	709,363
WORKERS COMP.	112,824	380,286	336,845	156,264
CDBG&HOME PROGRAM-CASH	1,175	1,296,326	1,291,825	5,677
POLICE COURT CHECK. ACCT.	25.00	-	20.00	5.00
CENTER MARKET CONCESSIONS	3,785	63,288	64,360	2,713
ARTS & CULTURE COMM.	11,777	13,870	10,817	14,830
Subtotal	<u>5,978,939</u>	<u>11,444,137</u>	<u>11,058,992</u>	<u>6,364,084</u>
CAPITAL PROJECTS FUNDS:				
District 1 TIF Fund	12,711	1,145,702	-	1,158,413
District 1 TIF Fund Excess	469,281	732	469,281	732
TIF Project Fund 2018	3,998,577	49,720	-	4,048,297
TIF Bonds DSR 2018	387,853	4,797	4,797	387,853
TIF Bonds DSR 2016	340,393	3,767	3,767	340,393
TIF Bonds Adm Exp - 2016	5,006	37	2,492	2,550
TIF Bonds Revenue 2016	235	109	-	345
TIF Bonds Adm Exp - 2018	5,003	33	2,992	2,044
TIF Bonds Revenue 2018	15,716	585,161	13,468	587,408
Downtown Redev Proj. Fund 2016	535,943	6,664	-	542,607
Center Wheeling Redevelopment Project - Phase One	72,606	18,724	9,500	81,830
Sales Tax Bonds 2014-Adm. Exp.	6	0	-	6
Sales Tax Bonds 2014-DSR Fund	531,898	6,018	4,077	533,839
Subtotal	<u>6,375,229</u>	<u>1,821,464</u>	<u>510,375</u>	<u>7,686,317</u>
DEBT SERVICE FUND:				
TIF Bonds P & I 2016	109,368	5,469	108,637	6,200
TIF Bonds P & I 2018	125,386	21,250	139,630	7,006
Sales Tax Bonds 2014-P&I Fund	6,842	519,881	57,381	469,343
MUNICIPAL BOND COMM GO '15	152,258	170,013	156,250	166,021
Subtotal	<u>393,855</u>	<u>716,613</u>	<u>461,898</u>	<u>648,570</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	3,480,680	24,162,142	24,112,061	3,530,761
WATER DEPT.-CONSUM. DEP.	176,775	198,587	201,539	173,822
WATER DEPT.-U.F.W. FD.	367,145	118,059	-	485,204
WATER DEPT.-MAINT. FUND TANK PAINTING	488,413	111,457	172,500	427,369
WATER DEPT.-VEHICLE REPLACEMENT	402,743	45,250	115,223	332,770
WATER DEPT.-EMERGENCY FUND (SB234)	1,170,811	18,424	-	1,189,235
WATER DEPT.-MEMBRANE REPLACEMENT	725,360	132,130	-	857,490
WATER DEPT.-WTP SITE IMPROVEMENT	381,689	6,006	-	387,696
WATER DEPT.-CONSTRUCTION ACCT	2,335,236	19,613	1,325,058	1,029,791
WATER DEPT.-PETTY CASH	3,676	36,439	38,150	1,964
WATER DEPT.- INS.	266,245	55,718	123,202	198,761
WATER DEPT.-MUN.BD.FD.	3,363,525	2,736,948	802,679	5,297,795
WATER DEPT.-RENEW & REPLACE.	1,037,042	16,319	-	1,053,361
Subtotal	<u>14,199,340</u>	<u>27,657,092</u>	<u>26,890,412</u>	<u>14,966,020</u>

CITY OF WHEELING
STATEMENT OF FUND TYPES

May-20

	BALANCE AT 7/1/2019	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 5/31/2020
W.P.C.D.-FUND-CASH	154,748	6,155,517	6,125,151	185,113
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	174,832	65,550	67,275	173,107
W.P.C.D.-VEHICLE REPLACEMENT	158,614	121,391	63,167	216,838
W.P.C.D.-BOND COMM.	1,430,272	1,474,000	798,689	2,105,584
W.P.C.D.-DEPR. FUND	538,661	153,683	-	692,344
Subtotal	2,457,627	7,970,141	7,054,282	3,373,486
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	41,780,359	10,103,370	10,992,650	40,891,079
FIREMEN'S RETIRE.-OTHER	32,033,359	8,369,536	7,477,169	32,925,726
POLICE RETIRE.-OTHER	26,363,521	6,745,629	6,910,546	26,198,604
Subtotal	100,177,239	25,218,535	25,380,364	100,015,409
AGENCY FUNDS:				
PUBLIC DEBT	42	156,901	153,078	3,865
OPERATIONS UTILITY ACCOUNT	1,720	22,900	24,458	163
Subtotal	1,763	179,801	177,536	4,028
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	620,412			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
May-20

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
DEMAND ACCOUNTS:							
GENERAL CITY FUND	2,132,465	2,132,465					
WATER DEPT. - CASH	3,530,761	3,530,761					
WPCD-CASH	185,113	185,113					
WATER DEPT.-INS.	198,761				198,761		
MUNI FIN STABILIZATION FUND	1,313,860			1,313,860			
PUBLIC DEBT	3,865	3,865					
C.D.B.G. & HOME -CASH	1,177		1,177				
WATER DEPT.-CONSUM. DEP.	173,822	173,822					
WPCD-CONSUM. DEP.	173,107	173,107					
WORKERS COMP. - CASH	50			50			
WORKERS COMP. - INVEST	156,214			156,214			
CONSOL. INV.FUND-CASH	15,094			15,094			
CONSOL. INV.FUND-INVEST	4,971,337	368,602	3,585,717	1,017,018			
COAL SEV. FUND-CASH	28,799			28,799			
PUBLIC SAFETY-CASH	709,363	947,850		(238,487)			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	2,713	2,713					
ARTS & CULTURE COMM.	14,830				14,830		
RCIP-CIVIC CENTER	197,052					197,052	
RCIP-INFRASTRUCTURE	262,949					262,949	
SUB-TOTAL	14,071,338	7,518,299	3,586,899	2,292,549	213,591	460,001	-
PETTY CASH FUNDS:							
FIN.DEPT.-PETTY CASH	2,000	2,000					
POLICE DEPT.-PETTY CASH	50	50					
PUBLIC SAFETY - PETTY CASH	3,479	3,479					
WATER DEPT.-PETTY CASH	1,964	1,964					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	7,993	7,993	-	-	-	-	-
INVESTMENT FUNDS:							
EMP. RETIRE.-OTHER INV.	40,891,079	40,891,079					
FIRE RETIRE.-OTHER INV.	32,925,726	32,925,726					
POL.RETIRE.-OTHER INV.	26,198,604	26,198,604					
WATER DEPT.-RENEW & REPLACE	1,053,361				1,053,361		
WATER DEPT.-MAINT. FD. TANK PTG.	427,369				427,369		
WATER DEPT.-U.F.W.	485,204				485,204		
WATER DEPT.-VEHICLE REPLACEMENT	332,770				332,770		
WATER DEPT.-EMERGENCY FD.	1,189,235				1,189,235		
WATER DEPT.-MEMBRANE REPLACE.	857,490				857,490		
WATER DEPT.-WTP SITE IMPROVE.	387,696				387,696		
WATER DEPT.-WTP CONSTRUCTION FUND	-				-		
WPCD-COMB. DEPR.	692,344				692,344		
WPCD-VEHICLE REPLACEMENT	216,838				216,838		
SUB-TOTAL	105,657,718	100,015,409	-	-	5,642,309	-	-
CAPITAL PROJECTS FUNDS:							
District 1 TIF Fund	1,158,413	1,158,413					
TIF FUND EXCESS	732	732					
TIF Project Fund 2018	4,048,297	4,048,297					
TIF Bonds DSR 2018	387,853	387,853					
TIF Bonds P&I 2016	6,200	6,200					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	2,550	2,550					
TIF Bonds Revenue 2016	345	345					
TIF Bonds P&I 2018	7,006	7,006					
TIF Bonds Adm Exp - 2018	2,044	2,044					
TIF Bonds Revenue 2018	587,408	587,408					
Downtown Redev Proj 2016	542,607	542,607					
Center Wheeling Redevelopment	81,830	81,830					
Water Dept.-2013 Const. Acct.	1,029,791	1,029,791					
Sales Tax Bonds 2014-P&I Fund	469,343	469,343					
Sales Tax Bonds 2014-DSR Fund	533,839	533,839					
Subtotal	9,198,651	9,198,651	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	128,935,701	116,740,352	3,586,899	2,292,549	5,855,899	460,001	-

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
May-20

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
WV. CONSOL.INVEST.POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	166,021						166,020.74
Bond Comm. Water Bonds	5,297,795						5,297,794.51
Bond Comm. WPCD Bonds	2,105,584						2,105,583.52
	<u>7,569,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,569,399</u>
GRAND TOTAL:	<u>136,505,099</u>	<u>116,740,352</u>	<u>3,586,899</u>	<u>2,292,549</u>	<u>5,855,899</u>	<u>460,001</u>	<u>7,569,398.77</u>

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
May-20

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
Taxes: General Operating							
301-01-Property Taxes Current	98%	3,314,149	78,232	3,243,117	71,032	3,202,964	40,153
301-02-Prior Year Taxes 1st Yr	107%	124,590	13	133,609	(9,019)	124,241	9,368
301-03-Prior Year Taxes 2nd Yr	24%	1,770	(42)	429	1,341	1,228	(799)
301-04-Prior Year Taxes 3rd Yr	-47%	390	-	(181)	571	(188)	6
301-05-Prior Year Taxes 4th Yr	277%	780	-	2,160	(1,380)	584	1,576
301-06-Supp Property Taxes	103%	91,230	6,586	94,276	(3,046)	92,377	1,899
301-07-Tax Loss Restoration	#DIV/0!	-	-	11,205	(11,205)	32	11,173
Total Taxes: General Operating	99%	3,532,909	84,790	3,484,615	48,294	3,421,238	63,377
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	102%	1,489,147	33,887	1,513,925	(24,778)	1,492,627	21,298
Total Taxes: Excess Levy	102%	1,489,147	33,887	1,513,925	(24,778)	1,492,627	21,298
Taxes: Park Levy							
301-13-Property Taxes Current	95%	410,072	10,294	389,841	20,231	388,290	1,551
301-14-Prior Year Taxes 1st Yr	88%	20,000	2	17,646	2,354	16,440	1,206
301-15-Prior Year Taxes 2nd Yr	6%	1,000	(6)	57	943	163	(106)
301-16-Prior Year Taxes 3rd Yr	-2%	1,000	-	(24)	1,024	(25)	1
301-17-Prior Year Taxes 4th Yr	29%	1,000	-	286	714	78	209
301-18-Supp Property Taxes	414%	3,000	867	12,421	(9,421)	12,207	214
Total Taxes: Park Levy	96%	436,072	11,157	420,227	15,845	417,153	3,074
Taxes: Penalty & Interest							
302-01-General Operating	85%	22,180	1,955	18,935	3,245	21,053	(2,118)
302.03-Park Levy Tax Penalty	85%	2,950	257	2,498	452	2,784	(286)
Total Taxes: Penalty & Interest	85%	25,130	2,212	21,433	3,697	23,837	(2,404)
Total Property Taxes	99%	5,483,258	132,046	5,440,199	43,059	5,354,855	85,344
Other Taxes:							
303-01-Gas & Oil Severance	122%	55,350	-	67,692	(12,342)	59,835	7,857
304-01-Utility Excise	86%	1,274,520	87,856	1,094,425	180,095	1,150,088	(55,663)
305-01-Business & Occup Curr	92%	6,294,450	-	5,784,703	509,747	5,287,375	497,328
305-02-Business & Occup Delin	106%	3,625,390	912,420	3,859,185	(233,795)	4,277,001	(417,816)
305-03-Utility Business	96%	1,970,210	-	1,887,902	82,308	1,955,640	(67,738)
306-01-Wine & Liquor	100%	399,180	-	397,425	1,755	406,899	(9,474)
307-01-Dog	98%	2,100	-	2,067	33	2,107	(40)
308-01-Hotel/Motel	76%	1,298,360	16,359	992,545	305,815	1,198,952	(206,407)
309-01-Amusement	113%	8,305	-	9,401	(1,096)	8,458	944
Total Other Taxes	94%	14,927,865	1,016,635	14,095,346	832,519	14,346,355	(251,008)
Other Income							
313-01-Race Track License Fee	66%	39,780	-	26,250	13,530	36,000	(9,750)
313-02-Race Track WV Race Comm	69%	31,020	-	21,372	9,648	29,116	(7,744)
Total Other Income	67%	70,800	-	47,622	23,178	65,116	(17,494)
Sales Tax							
314-01 Municipal Sales Tax	100%	3,600,000	-	3,611,514	(11,514)	3,456,708	154,806
Total Sales Tax	100%	3,600,000	-	3,611,514	(11,514)	3,456,708	154,806
Fines							
320-01-Police Fines & Costs	110%	129,150	7,290	142,117	(12,967)	118,020	24,097
320-02-Regional Jail Fines	166%	21,600	1,480	35,800	(14,200)	23,580	12,220
320-03-Traffic Fines-State	167%	4,290	296	7,152	(2,862)	4,726	2,426
320-04-Community State	154%	6,460	450	9,950	(3,490)	6,790	3,160
320-05 Law Enforcement Training	144%	1,380	90	1,990	(610)	1,358	632
321-01-Parking Violations-PT	34%	23,120	270	7,833	15,287	18,685	(10,852)
321-02-Parking Violations-MT	36%	90,920	260	32,964	57,956	80,281	(47,317)
Total Fines	86%	276,920	10,136	237,806	39,114	253,440	(15,633)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

May-20

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
Licenses							
325-01-Business License	39%	44,160	113	17,312	26,849	15,094	2,218
325-02-Insurance License	16%	19,440	-	3,110	16,330	4,310	(1,200)
325-03-Private Club License	58%	47,180	-	27,450	19,730	24,950	2,500
Total Licenses	43%	110,780	113	47,872	62,909	44,354	3,518
Permits							
326-01-Building Permits	159%	96,780	3,620	154,132	(57,352)	98,145	55,987
327-03-Electric Permits	93%	4,050	405	3,775	275	3,899	(123)
327-04-Sign Permits	84%	1,020	20	858	162	533	325
327-05-Vacant Bldg Reg Fee	60%	72,600	8,675	43,580	29,020	76,650	(33,070)
Total Permits	116%	174,450	12,720	202,346	(27,896)	179,226	23,119
Fees							
328-01-Cable Franchise Fee	90%	613,560	133,293	551,526	62,034	572,105	(20,579)
330-01-IRP Fees	88%	527,680	-	462,202	65,478	436,731	25,471
336-01-Cemetery Revenues	83%	11,890	2,550	9,900	1,990	9,900	-
340-01-Swimming Pool Fees	104%	31,410	-	32,789	(1,379)	19,787	13,001
340-02-Softball Entry Fees	301%	1,450	-	4,369	(2,919)	-	4,369
340-03-Basketball Camp Fees	796%	450	-	3,580	(3,130)	-	3,580
340-04-Baseball Camp Fees	113%	2,250	-	2,550	(300)	2,420	130
340-05-Soccer Fees	101%	1,340	-	1,360	(20)	1,780	(420)
340-06-Cheerleader Camp Fees	17%	1,390	-	240	1,150	880	(640)
340-07-Bowling Camp Fees	43%	760	-	330	430	620	(290)
340-08-I470 Concessions	52%	57,670	-	29,774	27,896	41,506	(11,732)
340-09 Field Usage Fees	#DIV/0!	-	-	370	(370)	-	370
342-01-Parking Meter Revenues	74%	244,310	2,492	179,804	64,506	212,084	(32,280)
343-01 Whg Muni Parking Revenues	0%	240,000	-	-	240,000	220,000	(220,000)
345-01-Centre Market Rents	80%	70,400	3,460	56,398	14,002	57,546	(1,148)
350-01-Sanitation Collection Fees	91%	1,886,520	131,697	1,710,453	176,067	1,673,158	37,295
350-02-Sanitation Reimbursements	0%	3,100	-	-	3,100	-	-
Total Fees	82%	3,694,180	273,491	3,045,644	648,536	3,248,518	(202,874)
Fire Fees							
352-01-Fire Protection Fees	96%	1,839,290	7,097	1,764,063	75,228	1,747,570	16,493
352-02-Fire Protection Fees-Delin	74%	252,160	20,198	185,538	66,622	255,832	(70,294)
352-03-Wheeling Fire BFP	#DIV/0!	-	-	-	-	25	(25)
Total Fire Fees	93%	2,091,450	27,295	1,949,600	141,850	2,003,427	(53,827)
Charges for Services							
361-01-Chgs for Services-Police	123%	19,550	2,750	24,063	(4,513)	18,249	5,814
361-02-Chgs for Services-Fire	24%	19,430	-	4,679	14,752	11,869	(7,191)
361-03-Chgs for Services-PRO	66%	225,540	-	149,620	75,920	179,109	(29,489)
Total Charges for Services	67%	264,520	2,750	178,361	86,159	209,227	(30,866)
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	100%	90,000	-	90,000	-	90,000	-
362-02-Chgs to Ent-Water Rent	100%	15,000	-	15,000	-	15,000	-
362-03-Chgs to Ent-Water G-O-M	60%	26,460	1,265	15,878	10,582	22,452	(6,574)
362-04-Chgs to Ent-WPCD Adm Exp	91%	87,450	-	80,000	7,450	83,316	(3,316)
362-05-Chgs to Ent-WPCD G-O-M	76%	21,290	-	16,118	5,172	19,461	(3,343)
362-06-Chgs to Ent-OC Sheriff	75%	28,850	1,071	21,526	7,324	26,405	(4,878)
362-07-Chgs to Ent-OC Anim Shelter	80%	1,370	-	1,094	276	1,365	(270)
362-08-Chgs to Ent-Wesbanco	45%	610	-	276	334	479	(203)
Total Admin Fees	89%	271,030	2,335	239,892	31,138	258,477	(18,585)
Misc. Revenue							
363-01-Ambulance Fee	104%	1,093,160	77,870	1,132,400	(39,240)	1,015,329	117,070
365-01-Federal Grants	86%	207,660	15,052	179,006	28,654	153,061	25,945
367-01-Grant Rev-Other	0%	4,590	-	-	4,590	9,186	(9,186)
368-01-Contri Fr Ent-Cross Grds	100%	7,000	-	7,000	-	7,000	-
368-06 Contributions - Land Leases	84%	47,990	3,377	40,167	7,823	39,813	354
370-01-Chgs to Ot Fd-Reim CDBG	66%	137,410	10,726	90,420	46,990	127,114	(36,694)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
May-20

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
370-02-Chgs to Ot Fd-Reim Home	92%	9,020	1,688	8,277	743	5,475	2,801
370-06-Chgs to Ot Fd-TIF	0%	100,000	-	-	100,000	-	-
371-01-PILOT Housing Authority	96%	32,450	-	31,109	1,341	31,896	(787)
375-01 Transfers from MFSF	50%	1,000,000	-	500,000	500,000	500,000	-
376-01-Video Lottery-Table Gaming	78%	457,030	-	357,767	99,263	417,591	(59,824)
378-01-Credit Card Processing Fees	137%	2,410	138	3,294	(884)	2,598	696
380-01-Interest Income	90%	11,790	1,052	10,558	1,232	10,759	(202)
381-01 Fuel Tax Reimbursements	107%	48,290	-	51,807	(3,517)	42,882	8,925
381-02 Contributions-P Card Rebate	100%	35,990	-	36,152	(162)	40,554	(4,402)
381-03 Reimbursements	44%	580	-	257	323	4,940	(4,683)
384-01 City Auction Proceeds	0%	42,330	-	-	42,330	37,461	(37,461)
386-01 Insurance Claims	0%	-	-	2,641	(2,641)	5,594	(2,953)
397-01-Video Lottery-Race Track	45%	552,470	-	247,077	305,393	451,356	(204,279)
397-02-Video Lottery-Limited	80%	343,970	-	274,385	69,585	317,497	(43,111)
399-01-Miscellaneous Revenues	406%	31,860	3,083	129,470	(97,610)	63,269	66,200
Total Misc. Revenue	74%	4,166,000	112,986	3,101,786	1,064,214	3,290,336	(188,550)
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	92%	35,131,253	1,590,508	32,197,988	2,933,265	32,710,039	(512,051)
CASH BALANCE 6/30/20 BUDGETED		200,000					
TOTAL CASH AND REVENUES	91%	35,331,253	1,590,508	32,197,988	2,933,265	32,710,039	(512,051)

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES
May-20

	YTD % Of Budget	Appropriations FY 2020 * Revised	Expenditures Current Month	Expenditures Total Year to Date	Free Balance In Excess * Of Estimate	Expenditures FY 2019 Year to Date	Difference Current YTD vs Prior YTD
402-Econ Comm Devel	93%	679,370	47,739	632,140	47,230	615,755	16,384
409-Mayor	100%	24,513	942	24,413	100	26,065	(1,652)
410-Council	95%	67,626	4,223	64,033	3,593	58,570	5,463
412-City Manager	85%	576,392	30,627	488,672	87,720	376,309	112,362
414-Finance	77%	1,479,452	77,500	1,133,170	346,282	1,065,512	67,658
415-Clerk	96%	79,058	5,418	76,262	2,796	73,974	2,288
416-Police Judge	64%	120,323	5,652	77,423	42,900	91,261	(13,838)
417-Legal	98%	185,449	29,632	182,109	3,340	163,775	18,334
420-Engineering	92%	164,548	11,978	150,999	13,549	148,133	2,866
422-Personnel	108%	292,542	27,317	315,834	(23,292)	285,770	30,064
430-Parks & Strategic Planning	72%	17,376	536	12,453	4,923	44,371	(31,918)
435-Regional Development	100%	10,825	-	10,825	0	20,139	(9,314)
444-Contrib. to Others	0%	1,200,000	-	-	1,200,000	-	-
590-Centre Market	93%	192,914	11,821	180,160	12,754	177,817	2,343
700-Police	81%	8,309,262	573,389	6,714,911	1,594,351	7,290,843	(575,932)
706-Fire	94%	10,636,910	971,351	10,021,038	615,872	9,692,589	328,448
711 -Central Dispatch	87%	215,810	17,515	188,486	27,324	186,171	2,315
750-Streets & Facilities	86%	4,537,731	307,733	3,894,918	642,813	4,039,820	(144,902)
754-Central Garage	86%	1,137,762	87,780	979,255	158,507	1,146,067	(166,812)
759-Public Transit	104%	1,571,866	-	1,637,618	(65,752)	1,429,707	207,911
800-Garbage Collections	95%	1,621,569	136,659	1,548,567	73,002	1,459,352	89,215
802-Recycling	74%	124,747	7,212	92,671	32,076	116,226	(23,555)
900-Parks	106%	437,807	-	464,211	(26,404)	426,421	37,790
901-Visitors Bureau	83%	653,518	51,638	543,207	110,311	607,009	(63,802)
907-Chambers Ballfields	73%	146,745	3,502	107,130	39,615	105,586	1,544
908-Playgrounds	83%	523,241	12,533	435,461	87,780	482,756	(47,295)
910-Civic Center	100%	332,000	-	332,000	-	332,000	-
975 General Government	26%	370,000	-	95,713	274,287	139,724	(44,011)
976 Public Safety	92%	191,211	63,387	176,114	15,097	161,854	14,260
977 Streets & Transportation	62%	359,833	-	223,578	136,255	213,861	9,717
979 Culture & Recreation	86%	84,224	-	72,729	11,495	154,820	(82,091)
Total Disbursements	85%	36,344,624	2,486,086	30,876,100	5,468,524	31,132,258	(256,159)
Outstanding Encumbrances					-		-
	85%	36,344,624	2,486,086	30,876,100	5,468,524	31,132,258	(256,159)

CITY OF WHEELING
COAL SEVERANCE
STATEMENT OF REVENUES
May-20

	YTD % Of Budget	Estimated Revenues FY2017	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate
Taxes:					
310-01-Coal Severance Tax	115%	77,500	-	88,940	(11,440)
Fees & Others:					
399-01-Misc. Income		-	-	-	-
380-01-Int. Income		-	-	-	-
Total Coal Sev. Fund Rev:					
PROJECTED REVENUES	115%	77,500	-	88,940	(11,440)
REVENUE COLLECTIONS					
CASH BALANCE 6/30/19		20,379			
TOTALS		97,879	-	88,940	(11,440)

CITY OF WHEELING
 COAL SEVERANCE FUND
 APPROPRIATIONS AND EXPENDITURES
 May-20

	YTD % Of Budget	Appropriations 2016-2017 * Revised	Expenditures Current Month	Total Expenditures Year to Date	Free Balance In Excess * Of Estimate
412-City Manager	104%	77,500	2,650	80,520	(3,020)
Totals	104%	77,500	2,650	80,520	(3,020)
Total Disbursements				80,520	
Outstanding Encumbrances				-	

CITY OF WHEELING
COAL SEVERANCE TAX FUND
STATEMENT OF CASH
May-20

Fund Balance	20,379
Receipts:	
Interest Income-Custody Account	-
Coal Severance Tax Receipts-Other	88,940
Transfer In	-
	<u>109,319</u>
Transfers from Custody Account-Fees	
Disbursements:	
Transfers Out	-
Fees	-
Checks	<u>(80,520)</u>
	<u>(80,520)</u>
Account Balance	<u><u>28,799</u></u>

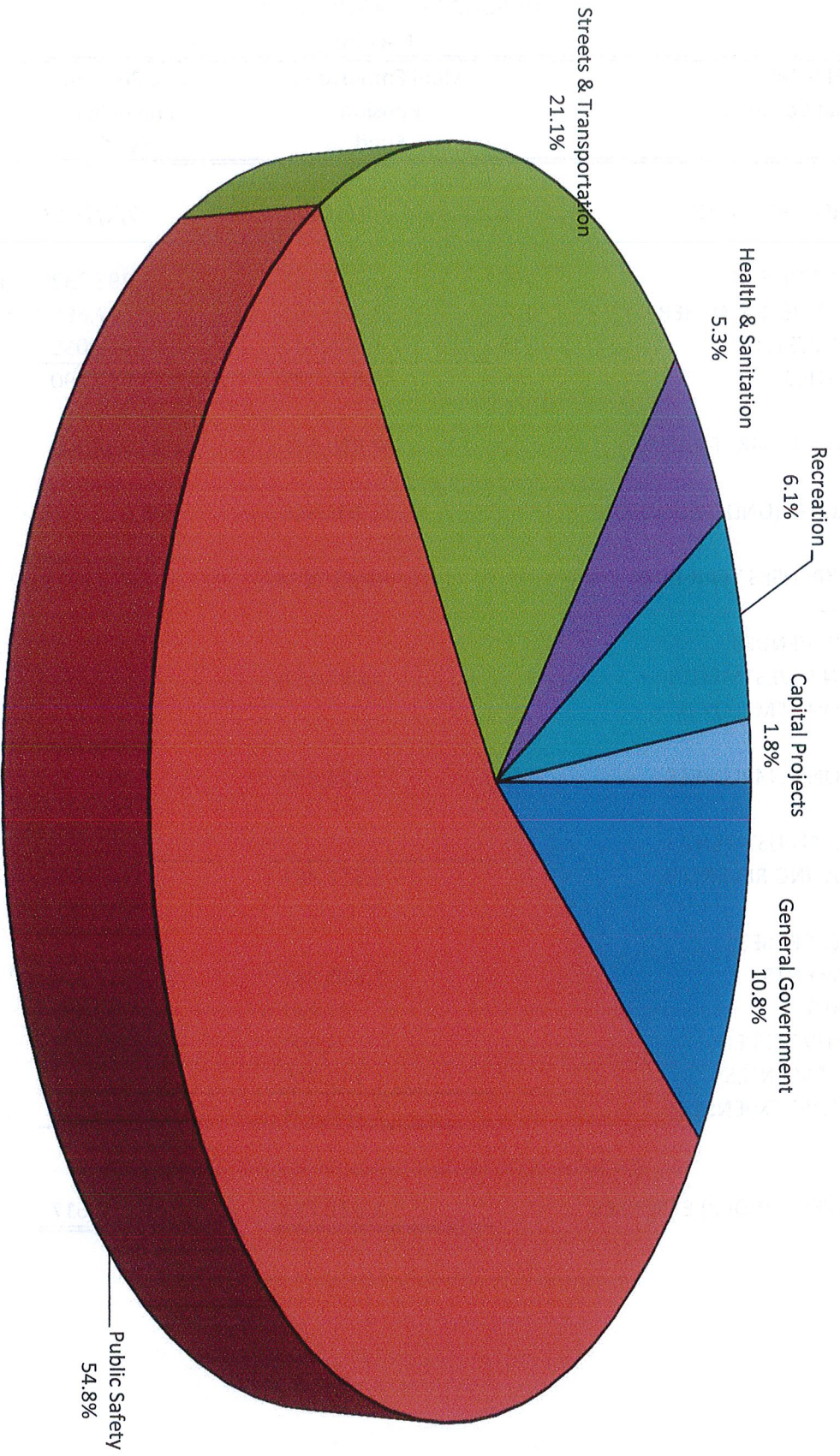
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
May-20

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	156,214	-	-	156,214
Worker's Compensation Checking	50	-	-	-	50
Task Force Operating Account	31,588	-	-	-	31,588
Public Safety Checking	166,846	-	-	-	166,846
Federal Forfeiture Account - Task Force	29,456	-	-	-	29,456
State Forfeiture Account - Task Force	351,357	-	-	-	351,357
State Forfeiture Acct	-	75,765	-	-	75,765
Federal Justice Forfeiture Acct	-	54,351	-	-	54,351
Capital Improvements Fund	-	266,147	-	-	266,147
Landfill Closure-Escrow Account-UNB	-	-	265,796	-	265,796
City Service Fee	368,602	-	-	-	368,602
Project Account	-	3,307,137	-	-	3,307,137
Wireless Cell Tower Escrow Account	-	12,639	-	-	12,639
Bikeshare Account	-	145	-	-	145
Restricted Cap. Imp. Program	-	615,676	-	-	615,676
Sanitation/Recycling Maintenance & Replacement Fund	-	127,783	-	-	127,783
Lisa Bryson-Ames Memorial Fund	-	7,346	-	-	7,346
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	262,949	-	-	-	262,949
RCIP-Civic Center	197,052	-	-	-	197,052
Total	<u>1,407,901</u>	<u>4,623,268</u>	<u>265,796</u>	<u>-</u>	<u>6,296,965</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

May-20

ACTUARIAL REPORTS BY: Duda Actuarial Consulting GRS & Co.	Muni Employees Pension Fund		Fire Pension and Relief Fund		Police Pension and Relief Fund	
ACTUARIAL REPORTS-AS OF	7/1/2018		7/1/2018		7/1/2018	
LIABILITIES ACTIVE EMP.	200	20,729,683	61	21,295,232	44	12,441,412
LIABILITIES RETIREES & OTHER	107	17,429,758	128	50,402,899	109	39,528,859
TERMINATED VESTED	12	1,696,544	4	1,969,059	1	434,797
TOTAL LIABILITIES		<u>39,855,985</u>		<u>73,667,190</u>		<u>52,405,068</u>
FUND BALANCE-MARKET VALUE		40,959,531		28,267,209		24,663,385
FUNDING EXCESS-(UNDERFUNDED)		1,103,546		(45,399,981)		(27,741,683)
REVENUES-EXPENSES YEAR-END SOURCE>>>>>>		6/30/2018		6/30/2018		6/30/2018
OPERATING REVENUES:						
EARNINGS ON INVESTMENTS		3,093,457		1,927,364		1,770,105
CONTRIBUTIONS-EMPLOYER				3,531,425		2,394,992
OTHER (NET)				10,396		9,441
CONTRIBUTIONS-EMPLOYEES		424,430		280,340		189,583
STATE		-		992,904		764,859
MARKET VAL. ADJUSTMENT		-		-		-
TOTAL OPERATING REVENUES		<u>3,517,887</u>		<u>6,742,429</u>		<u>5,128,980</u>
OPERATING EXPENSES:						
BENEFIT PAYMENTS		1,810,889		2,939,204		2,808,538
WITHDRAWALS		31,220		50,095		39,728
ADMINISTRATIVE EXPENSES		3,300		2,401		2,436
INVESTMENT EXPENSES		140,745		93,112		82,603
TOTAL OPERATING EXPENSES		<u>1,986,154</u>		<u>3,084,812</u>		<u>2,933,305</u>
REVENUES OVER-(UNDER) EXPENSES		<u>1,531,733</u>		<u>3,657,617</u>		<u>2,195,675</u>



City of Wheeling
Market Values of Police & Fire Pensions
FY2020

Police Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	26,198,604	(164,917)	23,709,208	50%
Jun-19	26,363,521	1,630,634	23,874,125	50%
Jun-18	24,732,887	2,197,281	22,243,491	47%
Jun-17	22,535,606	2,700,976	20,046,211	43%
Jun-16	19,834,631	(92,177)	17,345,235	38%
Jun-15	19,926,807	1,001,280	17,437,412	38%
Jun-14	18,925,527	2,362,820	16,436,131	36%
Jun-13	16,562,707	2,217,022	14,073,311	32%
Jun-12	14,345,685	2,108,200	11,856,290	27%
Jun-11	12,237,486	1,622,950	9,748,090	23%
Jun-10	10,614,535	1,598,977	8,125,140	20%
Jun-09	9,015,559	(307,299)	6,526,163	17%
Jun-08	9,322,857	287,255	6,833,462	18%
Jun-07	9,035,603	1,730,216	6,546,207	17%
Jun-06	7,305,387	1,418,502	4,815,992	14%
Jun-05	5,886,885	1,186,984	3,397,490	11%
Jun-04	4,699,902	1,289,683	2,210,506	9%
Jun-03	3,410,219	542,820	920,823	7%
Jun-02	2,867,399	378,003	378,003	5%
Jun-01	2,489,396			5%

Firemen Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	32,925,726	1,205,826	29,307,509	45%
Jun-19	31,719,901	3,384,041	28,101,684	43%
Jun-18	28,335,860	3,653,450	24,717,643	38%
Jun-17	24,682,410	3,954,824	21,064,193	34%
Jun-16	20,727,586	2,058,746	17,109,369	28%
Jun-15	18,668,839	1,268,716	15,050,622	25%
Jun-14	17,400,124	2,232,543	13,781,907	24%
Jun-13	15,167,580	1,972,687	11,549,363	21%
Jun-12	13,194,893	(64,080)	9,576,676	18%
Jun-11	13,258,973	3,210,529	9,640,756	18%
Jun-10	10,048,444	1,258,025	6,430,227	14%
Jun-09	8,790,419	(505,855)	5,172,202	12%
Jun-08	9,296,274	58,639	5,678,057	13%
Jun-07	9,237,635	1,544,920	5,619,418	13%
Jun-06	7,692,715	1,111,491	4,074,498	10%
Jun-05	6,581,225	1,182,251	2,963,008	9%
Jun-04	5,398,974	1,168,287	1,780,757	7%
Jun-03	4,230,686	413,993	612,469	6%
Jun-02	3,816,694	198,477	198,477	5%
Jun-01	3,618,217			5%

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

400-WATER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	2,909.02	60,044.11	0.00	404,223.89	12.93
INTEREST INCOME	113,636	0.00	150,793.04	0.00	(37,157.04)	132.70
MISC NON-OP INCOME	1,000	0.00	1.21	0.00	998.79	0.12
CHARGES FOR SERVICES	6,359,982	443,213.95	5,307,103.53	0.00	1,052,878.47	83.45
FIRE PROTECTION SERVICES	251,988	0.00	253,500.00	0.00	(1,512.00)	100.60
SALES TO OTHER SYSTEMS	2,586,174	187,990.86	2,241,110.32	0.00	345,063.68	86.66
MISCELLANEOUS INCOME	217,219	13,518.66	197,740.96	0.00	19,478.04	91.03
BILLING & COLLECTION SVC	<u>273,500</u>	<u>2,206.06</u>	<u>267,217.30</u>	<u>0.00</u>	<u>6,282.70</u>	<u>97.70</u>
TOTAL REVENUES	10,267,767	649,838.55	8,477,510.47	0.00	1,790,256.53	82.56
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>249.88</u>	<u>2,961,208.35</u>	<u>0.00</u>	<u>43,965.65</u>	<u>98.54</u>
TOTAL DIVISION 00	3,005,174	249.88	2,961,208.35	0.00	43,965.65	98.54
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	55,750.17	561,575.77	939.00	104,001.23	84.40
PUMPING MAINTENANCE	<u>234,240</u>	<u>13,284.71</u>	<u>239,309.71</u>	<u>0.00</u>	<u>(5,069.71)</u>	<u>102.16</u>
TOTAL DIVISION 11	900,756	69,034.88	800,885.48	939.00	98,931.52	89.02
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	92,212.95	1,212,142.09	303,876.79	(214,395.88)	116.47
TREATMENT MAINTENANCE	<u>178,990</u>	<u>9,432.09</u>	<u>203,049.81</u>	<u>0.00</u>	<u>(24,059.81)</u>	<u>113.44</u>
TOTAL DIVISION 12	1,480,613	101,645.04	1,415,191.90	303,876.79	(238,455.69)	116.11
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	32,483.20	416,955.21	12,500.00	(53,365.21)	114.19
T & D MAINTENANCE	1,263,881	89,023.82	1,419,027.39	52,065.64	(207,212.03)	116.39
JOB COSTS IN TRANSIT	<u>12,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>	<u>0.00</u>
TOTAL DIVISION 13	1,651,971	121,507.02	1,835,982.60	64,565.64	(248,577.24)	115.05
<u>DIVISION 14</u>						
TREATMENT MAINTENANCE	0	0.00	104.06	0.00	(104.06)	0.00
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>50,000.78</u>	<u>635,304.97</u>	<u>733.33</u>	<u>53,856.70</u>	<u>92.19</u>
TOTAL DIVISION 14	689,895	50,000.78	635,409.03	733.33	53,752.64	92.21
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>6,392.19</u>	<u>181,108.25</u>	<u>0.00</u>	<u>241,031.75</u>	<u>42.90</u>
TOTAL DIVISION 15	422,140	6,392.19	181,108.25	0.00	241,031.75	42.90
TOTAL EXPENDITURES	8,150,549	348,829.79	7,829,785.61	370,114.76	(49,351.37)	100.61
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	301,008.76	647,724.86	(370,114.76)	1,839,607.90	13.11

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER INCOME</u>						
400.3415.00.00 MISC. SALES GENERAL	90,000	1,322.02	41,000.11	0.00	48,999.89	45.56
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	1,587.00	19,044.00	0.00	(1,776.00)	110.28
400.3418.00.01 GRANT REVENUE.	<u>357,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>357,000.00</u>	<u>0.00</u>
TOTAL OTHER INCOME	464,268	2,909.02	60,044.11	0.00	404,223.89	12.93
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	0.00	90,947.93	0.00	(7,947.93)	109.58
400.3419.02.00 INT. FROM SINKING FUND	<u>30,636</u>	<u>0.00</u>	<u>59,845.11</u>	<u>0.00</u>	<u>(29,209.11)</u>	<u>195.34</u>
TOTAL INTEREST INCOME	113,636	0.00	150,793.04	0.00	(37,157.04)	132.70
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	<u>1,000</u>	<u>0.00</u>	<u>1.21</u>	<u>0.00</u>	<u>998.79</u>	<u>0.12</u>
TOTAL MISC NON-OP INCOME	1,000	0.00	1.21	0.00	998.79	0.12
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RES.D.CUST.	3,672,528	303,316.48	3,158,943.90	0.00	513,584.10	86.02
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	134,662.06	2,081,137.85	0.00	496,462.15	80.74
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	4,942.45	60,947.58	0.00	44,406.42	57.85
400.3461.00.04 METERED SALES/OTHERS	<u>4,500</u>	<u>292.96</u>	<u>6,074.20</u>	<u>0.00</u>	<u>(1,574.20)</u>	<u>134.98</u>
TOTAL CHARGES FOR SERVICES	6,359,982	443,213.95	5,307,103.53	0.00	1,052,878.47	83.45
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,656	0.00	90,168.00	0.00	(1,512.00)	101.71
400.3463.00.00 PUBLIC FIRE PROTECTION	<u>163,332</u>	<u>0.00</u>	<u>163,332.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL FIRE PROTECTION SERVICES	251,988	0.00	253,500.00	0.00	(1,512.00)	100.60
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	208,720	23,818.86	239,530.46	0.00	(30,810.46)	114.76
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	9,720.88	109,343.00	0.00	61,431.00	64.03
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	5,042.96	78,689.78	0.00	21,310.22	78.69
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	6,185.40	71,885.84	0.00	5,794.16	92.54
400.3466.00.07 SALES FOR RESALE/OCPSD	<u>2,029,000</u>	<u>143,222.76</u>	<u>1,741,661.24</u>	<u>0.00</u>	<u>287,338.76</u>	<u>85.84</u>
TOTAL SALES TO OTHER SYSTEMS	2,586,174	187,990.86	2,241,110.32	0.00	345,063.68	86.66
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	100.00	14,582.50	0.00	4,377.50	76.91
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	631.62	6,924.98	0.00	1,075.02	86.56
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	9,603.08	37,392.30	0.00	11,263.70	76.85
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	3,092.70	35,942.92	0.00	6,057.08	85.58
400.3471.00.06 PENALTY REVENUE	78,313	(13.79)	95,344.36	0.00	(17,031.36)	121.75
400.3471.00.07 METER TESTING REVENUE	40	0.00	0.00	0.00	40.00	0.00
400.3471.00.08 LIEN PENALTIES	250	0.00	887.01	0.00	(637.01)	354.80
400.3471.00.09 MISC. REV RECYCLING INC.	1,000	105.05	192.25	0.00	807.75	19.23
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	<u>20,000</u>	<u>0.00</u>	<u>6,474.64</u>	<u>0.00</u>	<u>13,525.36</u>	<u>32.37</u>
TOTAL MISCELLANEOUS INCOME	217,219	13,518.66	197,740.96	0.00	19,478.04	91.03

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>BILLING & COLLECTION SVC</u>						
400.3474.00.01 OTHER WATER REV GARBAGE	80,000	0.00	80,000.00	0.00	0.00	100.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	0.00	150,000.00	0.00	0.00	100.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,040.58	11,344.61	0.00	1,655.39	87.27
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,165.48	12,956.76	0.00	1,043.24	92.55
400.3474.00.06 OTHER WATER REV CLERVIEW	<u>16,500</u>	<u>0.00</u>	<u>12,915.93</u>	<u>0.00</u>	<u>3,584.07</u>	<u>78.28</u>
TOTAL BILLING & COLLECTION SVC	273,500	2,206.06	267,217.30	0.00	6,282.70	97.70
<hr/>						
TOTAL REVENUE	10,267,767	649,838.55	8,477,510.47	0.00	1,790,256.53	82.56

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00						
=====						
<u>OTHER EXPENSES</u>						
400.4000.00.0403.00 DEPRECIATION EXPENSE	1,205,100	0.00	2,073,574.41	0.00 (	868,474.41)	172.07
400.4000.00.0425.03 MISC. AMORTIZATION	80,064	0.00	80,213.04	0.00 (	149.04)	100.19
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	23,000	0.00	1,606.23	0.00	21,393.77	6.98
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,696,760	0.00	803,112.51	0.00	893,647.49	47.33
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	250	249.88	2,702.16	0.00 (	2,452.16)	1,060.86
TOTAL OTHER EXPENSES	3,005,174	249.88	2,961,208.35	0.00	43,965.65	98.54

TOTAL DIVISION 00	3,005,174	249.88	2,961,208.35	0.00	43,965.65	98.54
DIVISION 11						
=====						
<u>PUMPING OPERATIONS</u>						
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	189.31	2,385.09	0.00	994.91	70.56
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	13,848.30	172,798.14	0.00	54,369.86	76.07
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,954.63	43,662.81	0.00	5,670.19	88.51
400.4011.01.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4011.01.0604.03 TRAVEL	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.01.0604.04 MEALS	500	0.00	288.35	0.00	211.65	57.67
400.4011.01.0604.05 LODGING	1,000	0.00	445.00	0.00	555.00	44.50
400.4011.01.0604.06 UNIFORMS	1,450	42.22	1,356.84	0.00	93.16	93.58
400.4011.01.0615.01 PURCHASED POWER	360,000	24,138.90	301,637.52	0.00	58,362.48	83.79
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	12,000	13,163.97	27,235.97	939.00 (	16,174.97)	234.79
400.4011.01.0636.01 CONTC SERVICES - OTHER	3,200	0.00	6,408.61	0.00 (	3,208.61)	200.27
400.4011.01.0658.01 WORKERS' CO,MP	5,545	276.97	3,865.52	0.00	1,679.48	69.71
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	135.87	1,491.92	0.00 (	51.92)	103.61
TOTAL PUMPING OPERATIONS	666,516	55,750.17	561,575.77	939.00	104,001.23	84.40
<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	144.85	1,601.00	0.00	489.00	76.60
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	10,014.58	117,788.11	0.00	22,211.89	84.13
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,650.32	29,173.65	0.00	4,826.35	85.80
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.02.0604.03 TRAVEL	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.02.0604.04 MEALS	500	0.00	0.00	0.00	500.00	0.00
400.4011.02.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4011.02.0604.06 UNIFORMS	1,450	42.22	1,267.00	0.00	183.00	87.38
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	0.00	37,736.65	0.00 (	7,736.65)	125.79
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	0.00	44,832.92	0.00 (	34,832.92)	448.33
400.4011.02.0642.01 RENTAL OF EQUIPMENT	200	0.00	0.00	0.00	200.00	0.00
400.4011.02.0650.01 TRANSPORTATION EXPENSE	10,000	232.45	4,350.37	0.00	5,649.63	43.50
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	200.29	2,560.01	0.00	939.99	73.14
TOTAL PUMPING MAINTENANCE	234,240	13,284.71	239,309.71	0.00 (	5,069.71)	102.16

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
TOTAL DIVISION 11	900,756	69,034.88	800,885.48	939.00	98,931.52	89.02
DIVISION 12						
=====						
<u>OTHER EXPENSES</u>						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
400.4012.03.0408.12 SSI/MEDICARE	4,600	444.92	5,533.67	0.00 (	933.67)	120.30
400.4012.03.0408.13 OTHER TAXES AND LICENSES	11,500	1,103.00	9,608.21	0.00	1,891.79	83.55
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	392,522	36,089.18	441,435.43	0.00 (	48,913.43)	112.46
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	8,885.44	97,809.40	0.00	13,811.60	87.63
400.4012.03.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	4,090.00	0.00 (	3,090.00)	409.00
400.4012.03.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.03.0604.04 MEALS	1,000	0.00	117.10	0.00	882.90	11.71
400.4012.03.0604.05 LODGING	1,000	0.00	564.56	0.00	435.44	56.46
400.4012.03.0604.06 UNIFORMS	1,450	42.22	1,548.51	0.00 (	98.51)	106.79
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	13,895.10	180,735.89	0.00	39,264.11	82.15
400.4012.03.0618.01 CHEMICALS	384,000	14,256.48	225,886.18	258,422.79 (	100,308.97)	126.12
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	64.98	18,645.35	45,454.00 (	40,549.35)	272.18
400.4012.03.0620.02 LAB SUPPLIES	25,000	4,346.58	24,056.05	0.00	943.95	96.22
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	4,632.86	29,912.34	0.00 (	9,912.34)	149.56
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	4,412.56	124,747.77	0.00 (	44,747.77)	155.93
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	197.61	2,229.47	0.00 (	1,529.47)	318.50
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	0.00	5,986.38	0.00	2,413.62	71.27
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	721.78	9,721.30	0.00	58.70	99.40
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	5,000	3,120.24	29,514.48	0.00 (	24,514.48)	590.29
TOTAL TREATMENT OPERATIONS	1,301,623	92,212.95	1,212,142.09	303,876.79 (	214,395.88)	116.47
<u>TREATMENT MAINTENANCE</u>						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	97.69	1,008.63	0.00	431.37	70.04
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,511.62	74,300.47	0.00	25,699.53	74.30
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,650.33	29,173.66	0.00	3,826.34	88.41
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.04.0604.03 TRAVEL	250	0.00	0.00	0.00	250.00	0.00
400.4012.04.0604.04 MEALS	500	0.00	5.99	0.00	494.01	1.20
400.4012.04.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.06 UNIFORMS	1,450	42.22	1,517.05	0.00 (	67.05)	104.62
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	0.00	46,069.96	0.00 (	21,069.96)	184.28
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	0.00	47,679.80	0.00 (	37,679.80)	476.80

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

DEPARTMENTAL EXPENDITURES	CURRENT	CURRENT	YEAR TO DATE	TOTAL	BUDGET	% YTD
	BUDGET	PERIOD	ACTUAL	ENCUMBERED	BALANCE	BUDGET
% OF YEAR COMPLETED: 91.67						
400.4012.04.0642.01 RENTAL OF EQUIPMENT	250	0.00	390.00	0.00 (	140.00)	156.00
400.4012.04.0650.01 TRANSPORTATION EXPENSE	2,000	0.00	1,226.12	0.00	773.88	61.31
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	130.23	1,678.13	0.00	921.87	64.54
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL TREATMENT MAINTENANCE	178,990	9,432.09	203,049.81	0.00 (	24,059.81)	113.44
TOTAL DIVISION 12	1,480,613	101,645.04	1,415,191.90	303,876.79 (	238,455.69)	116.11
DIVISION 13						
=====						
PUMPING OPERATIONS						

PUMPING MAINTENANCE						

TREATMENT OPERATIONS						

TREATMENT MAINTENANCE						

T & D OPERATIONS						
400.4013.05.0408.12 SSI/MEDICARE DISTB OPS	2,190	272.69	3,181.18	0.00 (	991.18)	145.26
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	23,165.47	269,446.57	0.00 (	39,446.57)	117.15
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	6,439.16	70,994.51	0.00 (	2,994.51)	104.40
400.4013.05.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.04 MEALS	200	0.00	0.00	0.00	200.00	0.00
400.4013.05.0604.05 LODGING	300	0.00	0.00	0.00	300.00	0.00
400.4013.05.0604.06 UNIFORMS	2,900	0.00	1,630.66	0.00	1,269.34	56.23
400.4013.05.0615.01 PURCHASED POWER	0	1,253.73	18,464.26	0.00 (	18,464.26)	0.00
400.4013.05.0620.01 MATERIALS & SUPPLIES	24,000	0.00	9,758.49	0.00	14,241.51	40.66
400.4013.05.0631.01 C.S. - ENGINEERING	1,000	0.00	5,019.00	12,500.00 (	16,519.00)	1,751.90
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	3,000	146.05	2,524.06	0.00	475.94	84.14
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	0.00	10,000.00	0.00	2,000.00	83.33
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	0.00	1,549.62	0.00 (	549.62)	154.96
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	0.00	9,497.06	0.00	4,502.94	67.84
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	463.31	5,875.48	0.00	624.52	90.39
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	<u>10,000</u>	<u>742.79</u>	<u>9,014.32</u>	<u>0.00</u>	<u>985.68</u>	<u>90.14</u>
TOTAL T & D OPERATIONS	376,090	32,483.20	416,955.21	12,500.00 (	53,365.21)	114.19
T & D MAINTENANCE						
400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	9,148	660.90	7,716.72	0.00	1,431.28	84.35
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,658	50,738.65	589,213.36	0.00	95,444.64	86.06
400.4013.06.0604.01 INSURANCE	175,195	14,173.60	159,072.75	0.00	16,122.25	90.80
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	0.00	730.90	0.00 (	430.90)	243.63
400.4013.06.0604.03 TRAVEL	300	0.00	168.26	0.00	131.74	56.09
400.4013.06.0604.04 MEALS	1,500	0.00	364.77	0.00	1,135.23	24.32
400.4013.06.0604.05 LODGING	500	0.00	385.50	0.00	114.50	77.10
400.4013.06.0604.06 UNIFORMS	2,900	409.94	7,414.36	0.00 (	4,514.36)	255.67
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	19,084.22	580,983.24	52,065.64 (	333,048.88)	211.02

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	3,500	0.00	3,505.81	0.00 (	5.81)	100.17
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	2,782.10	54,567.67	0.00	5,432.33	90.95
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	1,014.77	13,152.01	0.00	7,727.99	62.99
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	5,000	159.64	1,752.04	0.00	3,247.96	35.04
TOTAL T & D MAINTENANCE	1,263,881	89,023.82	1,419,027.39	52,065.64 (	207,212.03)	116.39
JOB COSTS IN TRANSIT						
400.4013.09.0620.01 JOB COST MATERIALS	12,000	0.00	0.00	0.00	12,000.00	0.00
TOTAL JOB COSTS IN TRANSIT	12,000	0.00	0.00	0.00	12,000.00	0.00
TOTAL DIVISION 13	1,651,971	121,507.02	1,835,982.60	64,565.64 (	248,577.24)	115.05
DIVISION 14						
PUMPING OPERATIONS						
PUMPING MAINTENANCE						
TREATMENT OPERATIONS						
TREATMENT MAINTENANCE						
400.4014.04.0905.02 MISC. OFFICE EQUIPMENT	0	0.00	104.06	0.00 (	104.06)	0.00
TOTAL TREATMENT MAINTENANCE	0	0.00	104.06	0.00 (	104.06)	0.00
CUSTOMER ACCOUNTS						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	4,200	416.53	4,486.37	0.00 (	286.37)	106.82
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	33,050.57	369,179.92	0.00	9,294.08	97.54
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	6,890.17	79,781.38	0.00	8,389.62	90.48
400.4014.07.0604.02 EMP BENEFITS - EDUCATION	300	0.00	79.00	0.00	221.00	26.33
400.4014.07.0604.03 BENEFITS - ED. TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.04 BENEFITS - MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4014.07.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.06 UNIFORMS - UAR	2,750	0.00	2,045.20	0.00	704.80	74.37
400.4014.07.0620.01 MATERIALS & SUPPLIES	25,000	273.98	17,573.13	0.00	7,426.87	70.29
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	3,828.84	28,668.32	733.33	20,598.35	58.80
400.4014.07.0636.02 PROGRESSIVE FEES, WATER	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0636.03 PROGRESSIVE FEES, NON-WATER	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0636.06 ELECTRONIC PAYMENT EXPENSE	40,000	4,446.50	48,823.93	0.00 (	8,823.93)	122.06
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	0.00	3,750.00	0.00	0.00	100.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	0.00	7,494.82	0.00	6,505.18	53.53
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	661.01	8,130.56	0.00	1,069.44	88.38
400.4014.07.0670.01 BAD DEBT EXPENSE	150	0.00	98.00	0.00	52.00	65.33
400.4014.07.0675.01 MISCELLANEOUS EXPENSE, U.A.R.	73,000	433.18	65,194.34	0.00	7,805.66	89.31
TOTAL CUSTOMER ACCOUNTS	689,895	50,000.78	635,304.97	733.33	53,856.70	92.19
TOTAL DIVISION 14	689,895	50,000.78	635,409.03	733.33	53,752.64	92.21

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

400-WATER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 15						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
<u>GENERAL & ADMINISTRATIVE</u>						
400.4015.08.0408.10 REGULATORY ASSESSMENTS	38,000	0.00	0.00	0.00	38,000.00	0.00
400.4015.08.0408.12 SSI/MEDICARE, ACCTG.	1,260	61.52	714.87	0.00	545.13	56.74
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,651.78	53,595.47	0.00	40,954.53	56.68
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,548.35	17,043.63	0.00	2,956.37	85.22
400.4015.08.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4015.08.0604.03 TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0604.04 MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4015.08.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0620.01 MATERIALS & SUPPLIES, ACCTG.	3,000	0.00	73.98	0.00	2,926.02	2.47
400.4015.08.0632.01 CON. SRVS. - ACCOUNTING	16,000	0.00	15,750.00	0.00	250.00	98.44
400.4015.08.0633.01 CONTRACTUAL - LEGAL	2,000	0.00	55.00	0.00	1,945.00	2.75
400.4015.08.0634.01 CITY OF WHEELING, ADMIN FEE	90,000	0.00	90,000.00	0.00	0.00	100.00
400.4015.08.0636.01 OTHER CONTRACTUAL SERVICES	1,500	37.50	1,396.48	0.00	103.52	93.10
400.4015.08.0641.01 CITY OF WHEELING, RENT	1,250	0.00	1,250.00	0.00	0.00	100.00
400.4015.08.0657.01 INSURANCE - GENERAL LIABILITY	150,000	0.00	0.00	0.00	150,000.00	0.00
400.4015.08.0658.01 WORKERS' COMP ACCOUNTING	2,280	93.04	1,228.82	0.00	1,051.18	53.90
400.4015.08.0660.01 ADVERTISING	300	0.00	0.00	0.00	300.00	0.00
400.4015.08.0675.01 MISCELLANEOUS EXPENSE, ACCTG.	500	0.00	0.00	0.00	500.00	0.00
TOTAL GENERAL & ADMINISTRATIVE	422,140	6,392.19	181,108.25	0.00	241,031.75	42.90
<hr/>						
TOTAL DIVISION 15	422,140	6,392.19	181,108.25	0.00	241,031.75	42.90
<hr/>						
TOTAL EXPENDITURES	8,150,549	348,829.79	7,829,785.61	370,114.76 (	49,351.37)	100.61
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	301,008.76	647,724.86 (	370,114.76)	1,839,607.90	13.11

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

401-SEWER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	0.00	27,952.51	0.00	(25,652.51)	1,215.33
OTHER INCOME	8,750	0.00	392.00	0.00	8,358.00	4.48
CHARGES FOR SERVICES	5,301,154	404,193.55	4,610,526.06	0.00	690,627.94	86.97
SALES TO OTHER SYSTEMS	929,250	0.00	1,029,260.30	0.00	(100,010.30)	110.76
MISCELLANEOUS INCOME	<u>372,183</u>	<u>21,053.66</u>	<u>365,195.86</u>	<u>0.00</u>	<u>6,987.14</u>	<u>98.12</u>
TOTAL REVENUES	6,613,637	425,247.21	6,033,326.73	0.00	580,310.27	91.23
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>515.55</u>	<u>1,549,299.15</u>	<u>0.00</u>	<u>248,975.85</u>	<u>86.15</u>
TOTAL DIVISION 00	1,798,275	515.55	1,549,299.15	0.00	248,975.85	86.15
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	17,640.03	317,580.95	6,260.09	168,153.96	65.82
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>77,732.03</u>	<u>834,937.46</u>	<u>19,040.24</u>	<u>135,958.30</u>	<u>86.27</u>
TOTAL DIVISION 01	1,481,931	95,372.06	1,152,518.41	25,300.33	304,112.26	79.48
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	13,973.67	151,430.56	0.00	10,269.44	93.65
TREATMENT & DISPOSAL OP	<u>1,474,196</u>	<u>68,190.76</u>	<u>1,244,564.10</u>	<u>254,718.68</u>	<u>(25,086.78)</u>	<u>101.70</u>
TOTAL DIVISION 03	1,635,896	82,164.43	1,395,994.66	254,718.68	(14,817.34)	100.91
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	14,128.23	322,456.39	0.00	70,234.61	82.11
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>25,401.07</u>	<u>553,737.76</u>	<u>2,870.74</u>	<u>54,965.50</u>	<u>91.01</u>
TOTAL DIVISION 04	1,004,265	39,529.30	876,194.15	2,870.74	125,200.11	87.53
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	0.00	160,805.55	182,920.00	(151,725.55)	179.02
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>13,025.08</u>	<u>198,420.82</u>	<u>0.00</u>	<u>302,849.18</u>	<u>39.58</u>
TOTAL DIVISION 05	693,270	13,025.08	359,226.37	182,920.00	151,123.63	78.20
TOTAL EXPENDITURES	6,613,637	230,606.42	5,333,232.74	465,809.75	814,594.51	87.68
REVENUE OVER/(UNDER) EXPENDITURES	0	194,640.79	700,093.99	(465,809.75)	(234,284.24)	0.00

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTEREST INCOME</u>						
401.3524.51.00 REV. INTEREST GENERAL	850	0.00	3,662.54	0.00	(2,812.54)	430.89
401.3524.53.00 REV. INTEREST-BONDS	1,450	0.00	24,289.97	0.00	(22,839.97)	1,675.17
TOTAL INTEREST INCOME	2,300	0.00	27,952.51	0.00	(25,652.51)	1,215.33
<u>OTHER INCOME</u>						
401.3526.54.00 REV.MISC.	8,750	0.00	392.00	0.00	8,358.00	4.48
TOTAL OTHER INCOME	8,750	0.00	392.00	0.00	8,358.00	4.48
<u>OTHER OPERATING INCOME</u>						
<u>CHARGES FOR SERVICES</u>						
401.3601.55.00 REV. DOMESTIC/COMMERCIAL SERV	3,613,750	309,605.22	3,153,838.70	0.00	459,911.30	87.27
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	92,341.49	1,420,158.38	0.00	231,841.62	85.97
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	2,246.84	36,943.24	0.00	(1,806.24)	105.14
401.3604.00.00 SURCHARGE REVENUE	267	0.00	(414.26)	0.00	681.26	155.15
TOTAL CHARGES FOR SERVICES	5,301,154	404,193.55	4,610,526.06	0.00	690,627.94	86.97
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	929,250	0.00	1,029,260.30	0.00	(100,010.30)	110.76
TOTAL SALES TO OTHER SYSTEMS	929,250	0.00	1,029,260.30	0.00	(100,010.30)	110.76
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	(14.10)	57,772.16	0.00	12,227.84	82.53
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	10.00	4,305.00	0.00	(805.00)	123.00
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	1,741.49	5,768.19	0.00	(1,868.19)	147.90
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	19,316.27	297,350.51	0.00	(2,567.51)	100.87
TOTAL MISCELLANEOUS INCOME	372,183	21,053.66	365,195.86	0.00	6,987.14	98.12
TOTAL REVENUE	6,613,637	425,247.21	6,033,326.73	0.00	580,310.27	91.23

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00						
=====						
<u>BONDS</u>						
401.4000.00.0403.00 DEPRECIATION EXPENSE	296,341	0.00	324,246.53	0.00	(27,905.53)	109.42
401.4000.00.0503.00 DEPRECIATION EXPENSE	1,084,104	0.00	1,025,095.93	0.00	59,008.07	94.56
401.4000.00.0530.00 INTEREST EXPENSE	286,554	274.40	134,153.41	0.00	152,400.59	46.82
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	241.15	2,648.73	0.00	(2,372.73)	959.68
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	131,000	0.00	63,154.55	0.00	67,845.45	48.21
TOTAL BONDS	1,798,275	515.55	1,549,299.15	0.00	248,975.85	86.15
TOTAL DIVISION 00	1,798,275	515.55	1,549,299.15	0.00	248,975.85	86.15
DIVISION 01						
=====						
<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	38.31	857.53	0.00	937.47	47.77
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	2,450.21	82,713.60	0.00	75,686.40	52.22
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	99.39	2,188.33	0.00	511.67	81.05
401.4001.01.0704.02 PENSIONS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.03 EDUCATION/CERTIFICATION	2,000	0.00	450.00	0.00	1,550.00	22.50
401.4001.01.0704.04 TRAVEL	1,300	0.00	10.00	0.00	1,290.00	0.77
401.4001.01.0704.05 MEALS	2,000	0.00	110.90	0.00	1,889.10	5.55
401.4001.01.0704.06 LODGING	2,000	0.00	23.26	0.00	1,976.74	1.16
401.4001.01.0704.07 UNIFORMS	1,200	22.63	520.74	0.00	679.26	43.40
401.4001.01.0704.09 VISION INSURANCE	500	31.29	344.19	0.00	155.81	68.84
401.4001.01.0704.10 DENTAL INSURANCE	3,000	194.41	2,138.51	0.00	861.49	71.28
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,305.69	36,394.85	0.00	8,605.15	80.88
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	326.70	0.00	73.30	81.68
401.4001.01.0715.01 PURCHASED POWER	3,700	368.40	3,967.51	0.00	(267.51)	107.23
401.4001.01.0720.01 MATERIAL & SUPPLIES	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4001.01.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.01.0731.02 CONT SERV ENGINEER LTCP	51,000	0.00	0.00	0.00	51,000.00	0.00
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	0.00	1,240.33	0.00	(240.33)	124.03
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	11,100.00	181,447.13	6,260.09	12,292.78	93.85
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	0.00	3,089.79	0.00	910.21	77.24
401.4001.01.0758.01 WORKERS' COMP	4,000	0.00	1,757.58	0.00	2,242.42	43.94
401.4001.01.0775.01 MISCELLANEOUS EXP	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL COLLECTIONS OPERATIONS	491,995	17,640.03	317,580.95	6,260.09	168,153.96	65.82
<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	128.26	2,874.75	0.00	171.25	94.38
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	15,983.67	332,563.05	0.00	167,436.95	66.51
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	191.47	4,214.13	0.00	785.87	84.28
401.4001.02.0704.02 PENSIONS	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4001.02.0704.03 EDUCATION/CERTIFICATION	1,000	0.00	945.00	0.00	55.00	94.50

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4001.02.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4001.02.0704.05 MEALS	250	480.00	480.00	0.00	(230.00)	192.00
401.4001.02.0704.06 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.02.0704.07 UNIFORMS	3,000	67.89	1,244.41	0.00	1,755.59	41.48
401.4001.02.0704.09 VISION INSURANCE	1,500	84.93	907.79	0.00	592.21	60.52
401.4001.02.0704.10 DENTAL INSURANCE	7,000	527.74	5,638.49	0.00	1,361.51	80.55
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	6,072.45	67,106.79	0.00	33,813.21	66.50
401.4001.02.0704.12 LIFE INSURANCE	1,500	98.45	1,014.21	0.00	485.79	67.61
401.4001.02.0720.01 MATERIALS AND SUPPLIES	0	0.00	153.51	0.00	(153.51)	0.00
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	48,009.60	254,290.89	0.00	(44,290.89)	121.09
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	10,000	2,546.06	10,429.38	5,000.00	(5,429.38)	154.29
401.4001.02.0720.04 PRETREATMENT MATERIALS	4,228	0.00	3,849.83	0.00	378.17	91.06
401.4001.02.0720.05 CSO MATERIALS & SUPPLIES	28,000	2,474.53	36,048.15	0.00	(8,048.15)	128.74
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	2,421.82	0.00	4,578.18	34.60
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	204.23	50,411.44	9,360.16	(24,771.60)	170.78
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	799.94	21,865.40	0.00	(2,165.40)	110.99
401.4001.02.0735.01 CONTRACT SERVICES - TESTING	5,000	0.00	0.00	4,680.08	319.92	93.60
401.4001.02.0736.01 COL MNT CONTRACT SERVICE OTHER	1,584	0.00	1,763.27	0.00	(179.27)	111.32
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	0.00	29,030.25	0.00	969.75	96.77
401.4001.02.0758.01 WORKERS' COMP	10,000	0.00	7,007.53	0.00	2,992.47	70.08
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	<u>1,708</u>	<u>62.81</u>	<u>677.37</u>	<u>0.00</u>	<u>1,030.63</u>	<u>39.66</u>
TOTAL COLLECTIONS MAINTENANCE	989,936	77,732.03	834,937.46	19,040.24	135,958.30	86.27
TOTAL DIVISION 01	1,481,931	95,372.06	1,152,518.41	25,300.33	304,112.26	79.48
DIVISION 03						

<u>COLLECTIONS MAINTENANCE</u>						
<u>PUMPING OPERATIONS</u>						
401.4003.03.0715.01 PURCHASED POWER	160,000	13,973.67	151,430.56	0.00	8,569.44	94.64
401.4003.03.0742.01 EQUIPMENT RENTAL	100	0.00	0.00	0.00	100.00	0.00
401.4003.03.0750.01 TRANSPORTATION EXPENSE	600	0.00	0.00	0.00	600.00	0.00
401.4003.03.0775.01 MISCELLANEOUS EXPENSE	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL PUMPING OPERATIONS	161,700	13,973.67	151,430.56	0.00	10,269.44	93.65
<u>TREATMENT & DISPOSAL OP</u>						
401.4003.05.0408.12 PAYROLL TAXES	6,000	251.01	5,679.76	0.00	320.24	94.66
401.4003.05.0701.01 T & D OPS LABOR	600,000	23,989.83	555,444.43	0.00	44,555.57	92.57
401.4003.05.0704.01 EMPLOYEE BENEFITS	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4003.05.0704.02 PENSIONS	2,660	0.00	0.00	0.00	2,660.00	0.00
401.4003.05.0704.03 EDUCATION/CERTIFICATION	3,000	0.00	1,005.00	0.00	1,995.00	33.50
401.4003.05.0704.04 TRAVEL	156	0.00	56.64	0.00	99.36	36.31
401.4003.05.0704.05 MEALS	2,000	240.00	1,010.66	0.00	989.34	50.53
401.4003.05.0704.06 LODGING	6,000	0.00	2,695.50	0.00	3,304.50	44.93
401.4003.05.0704.07 UNIFORMS	3,000	105.78	1,357.20	0.00	1,642.80	45.24
401.4003.05.0704.09 VISION INSURANCE	1,500	98.34	1,081.74	0.00	418.26	72.12
401.4003.05.0704.10 DENTAL INSURANCE	8,000	611.05	6,721.55	0.00	1,278.45	84.02

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	11,569.51	94,264.67	0.00	8,315.33	91.89
401.4003.05.0704.12 LIFE INSURANCE	1,500	104.58	1,150.38	0.00	349.62	76.69
401.4003.05.0715.01 PURCHASED POWER	180,000	13,722.81	149,291.97	0.00	30,708.03	82.94
401.4003.05.0718.01 CHEMICALS	125,000	5,720.00	105,774.62	254,718.68 (	235,493.30)	288.39
401.4003.05.0720.02 LAB SUPPLIES	22,552	955.98	22,188.54	0.00	363.46	98.39
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	39.86	4,599.51	0.00	2,116.49	68.49
401.4003.05.0720.04 LAB SOFTWARE	5,056	0.00	1,250.00	0.00	3,806.00	24.72
401.4003.05.0720.05 PRE-TREATMENT SUPPLIES	4,000	0.00	4,840.28	0.00 (	840.28)	121.01
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	295.00	4,708.45	0.00	3,591.55	56.73
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	540.00	8,945.70	0.00	6,054.30	59.64
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	0.00	2,212.80	0.00	587.20	79.03
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	0.00	1,563.24	0.00	36.76	97.70
401.4003.05.0758.01 WORKER'S COM P	12,688	0.00	11,813.21	0.00	874.79	93.11
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	0.00	1,969.33	0.00 (	1,969.33)	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	9,281.34	181,095.34	0.00	58,904.66	75.46
401.4003.05.0775.03 NATURAL GAS USED	15,000	336.49	4,689.29	0.00	10,310.71	31.26
401.4003.05.0775.04 PLANT SUPPLIES	30,000	809.18	32,808.84	0.00 (	2,808.84)	109.36
401.4003.05.0775.05 WATER USED	50,000	0.00	29,663.07	0.00	20,336.93	59.33
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	0.00	6,682.38	0.00	7,405.62	47.43
TOTAL TREATMENT & DISPOSAL OP	1,474,196	68,190.76	1,244,564.10	254,718.68 (	25,086.78)	101.70
TOTAL DIVISION 03	1,635,896	82,164.43	1,395,994.66	254,718.68 (	14,817.34)	100.91
DIVISION 04						
=====						
<u>PUMPING MAINTENANCE</u>						
401.4004.04.0408.12 PAYROLL TAXES	1,740	54.73	1,150.76	0.00	589.24	66.14
401.4004.04.0408.13 OTHER TAXES AND LICENSES	95	0.00	0.00	0.00	95.00	0.00
401.4004.04.0701.01 PUMPING MAINT LABOR	195,000	8,429.67	177,628.19	0.00	17,371.81	91.09
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	223.54	4,861.61	0.00	1,138.39	81.03
401.4004.04.0704.02 PENSTONS	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4004.04.0704.09 VISION	600	44.70	455.94	0.00	144.06	75.99
401.4004.04.0704.10 DENTAL INSURANCE	3,000	277.75	2,860.78	0.00	139.22	95.36
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	4,489.11	43,478.89	0.00	1,521.11	96.62
401.4004.04.0704.12 LIFE INSURANCE	600	63.58	496.88	0.00	103.12	82.81
401.4004.04.0715.01 PURCHASED POWER	6,000	33.17	24,764.21	0.00 (	18,764.21)	412.74
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	487.91	39,730.77	0.00	20,269.23	66.22
401.4004.04.0720.03 SAFETY SUPPLIES	8,660	0.00	0.00	0.00	8,660.00	0.00
401.4004.04.0736.01 CONTRACTUAL SERVICES OTHER	31,016	0.00	11,380.28	0.00	19,635.72	36.69
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	0.00	8,331.67	0.00	6,668.33	55.54
401.4004.04.0758.01 WORKERS' COMP	5,000	0.00	3,714.90	0.00	1,285.10	74.30
401.4004.04.0775.01 MISCELLANEOUS EXPENSE	1,500	0.00	250.00	0.00	1,250.00	16.67
401.4004.04.0775.02 MISCELLANEOUS EXP.	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.04.0775.05 WATER USED	6,480	24.07	3,351.51	0.00	3,128.49	51.72
TOTAL PUMPING MAINTENANCE	392,691	14,128.23	322,456.39	0.00	70,234.61	82.11

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>TREATMENT & DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	54.73	1,150.86	0.00	349.14	76.72
401.4004.06.0408.13 OTHER TAXES & LICENSES	250	0.00	0.00	0.00	250.00	0.00
401.4004.06.0701.01 T & D MAINT LABOR	235,000	8,429.68	177,628.36	0.00	57,371.64	75.59
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	230.70	5,112.20	0.00	887.80	85.20
401.4004.06.0704.02 PENSION	5,856	0.00	0.00	0.00	5,856.00	0.00
401.4004.06.0704.03 EDUCATION/CERTIFICATON	1,500	0.00	143.75	0.00	1,356.25	9.58
401.4004.06.0704.04 TRAVEL	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.05 MEALS	500	0.00	0.00	0.00	500.00	0.00
401.4004.06.0704.06 LODGING	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.07 UNIFORMS	3,000	65.67	1,107.25	0.00	1,892.75	36.91
401.4004.06.0704.09 VISION	500	44.70	455.94	0.00	44.06	91.19
401.4004.06.0704.10 DENTAL	3,000	277.75	2,860.87	0.00	139.13	95.36
401.4004.06.0704.11 HOSPITALIZATION	45,000	4,489.11	43,478.89	0.00	1,521.11	96.62
401.4004.06.0704.12 LIFE INSURANCE	600	63.58	496.88	0.00	103.12	82.81
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	7,048.20	138,824.10	2,388.20 (	11,212.30)	108.62
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	334.53	50,932.10	0.00	13,935.90	78.52
401.4004.06.0720.04 SAFETY SUPPLIES	5,000	477.92	17,459.38	0.00 (	12,459.38)	349.19
401.4004.06.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.06.0735.01 CONTRACT SERVICES - TESTING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.06.0736.01 CONTRACTUAL SERVICES - OTHER	30,000	2,887.70	15,125.69	482.54	14,391.77	52.03
401.4004.06.0742.01 EQUIPMENT RENTAL	3,000	0.00	6,220.00	0.00 (	3,220.00)	207.33
401.4004.06.0750.01 TRANSPORTATION EXPENSE	65,000	996.80	87,428.99	0.00 (	22,428.99)	134.51
401.4004.06.0758.01 WORKERS' COMP	5,000	0.00	3,714.90	0.00	1,285.10	74.30
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	<u>2,500</u>	<u>0.00</u>	<u>1,597.60</u>	<u>0.00</u>	<u>902.40</u>	<u>63.90</u>
TOTAL TREATMENT & DISPOSAL MNT	611,574	25,401.07	553,737.76	2,870.74	54,965.50	91.01

TOTAL DIVISION 04	1,004,265	39,529.30	876,194.15	2,870.74	125,200.11	87.53
-------------------	-----------	-----------	------------	----------	------------	-------

DIVISION 05

=====

CUSTOMER ACCOUNTS

401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	0.00	160,805.55	182,920.00 (	153,725.55)	180.91
401.4005.07.0770.01 BAD DEBT	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4005.07.0775.01 MISC EXPENSE	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL CUSTOMER ACCOUNTS	192,000	0.00	160,805.55	182,920.00 (	151,725.55)	179.02

ADMINISTRATIVE & GENERAL

401.4005.08.0408.10 REGULARORY ASSESSMENT FEES	23,000	0.00	2,600.00	0.00	20,400.00	11.30
401.4005.08.0408.12 PAYROLL TAXES	405	18.81	353.07	0.00	51.93	87.18
401.4005.08.0408.13 OTHER TAXES & LICENSES	3,120	0.00	0.00	0.00	3,120.00	0.00
401.4005.08.0701.01 GENERAL & ADMIN LABOR	35,000	1,295.63	29,603.93	0.00	5,396.07	84.58
401.4005.08.0701.02 SICK PAY BONUS	150	0.00	0.00	0.00	150.00	0.00
401.4005.08.0704.03 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.05 MEALS	250	0.00	7.07	0.00	242.93	2.83
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2020

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.09 VISION	125	8.94	98.34	0.00	26.66	78.67
401.4005.08.0704.10 DENTAL	750	55.55	611.05	0.00	138.95	81.47
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	108.02	0.00	11.98	90.02
401.4005.08.0704.13 HEALTH INCENTIVES	1,400	0.00	0.00	0.00	1,400.00	0.00
401.4005.08.0720.01 MATERIALS & SUPPLIES	200	0.00	204.61	0.00	4.61	102.31
401.4005.08.0720.02 OFFICE SUPPLIES	8,000	1,957.34	9,141.43	0.00	1,141.43	114.27
401.4005.08.0720.03 COMPUTERS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	3,196.63	52,142.30	0.00	12,857.70	80.22
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	0.00	3,357.50	0.00	11,642.50	22.38
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	0.00	80,000.00	0.00	20,000.00	80.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	0.00	1,118.50	0.00	1,881.50	37.28
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	199.63	3,567.24	0.00	6,432.76	35.67
401.4005.08.0757.01 INSURANCE- GENERAL LIABILITY	210,000	0.00	0.00	0.00	210,000.00	0.00
401.4005.08.0758.01 WORKERS' COMP	1,500	0.00	629.11	0.00	870.89	41.94
401.4005.08.0759.01 INSURANCE - OTHER	300	0.00	250.00	0.00	50.00	83.33
401.4005.08.0760.01 ADVERTISING	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0775.01 MISCELLANEOUS EXPENSE	20,000	6,282.73	14,628.65	0.00	5,371.35	73.14
TOTAL ADMINISTRATIVE & GENERAL	501,270	13,025.08	198,420.82	0.00	302,849.18	39.58
TOTAL DIVISION 05	693,270	13,025.08	359,226.37	182,920.00	151,123.63	78.26
TOTAL EXPENDITURES	6,613,637	230,606.42	5,333,232.74	465,809.75	814,594.51	87.66
REVENUE OVER/(UNDER) EXPENDITURES	0	194,640.79	700,093.99	(465,809.75)	(234,284.24)	0.00

THIS PAGE IS INTENTIONALLY BLANK