



Hartsville/Trousdale
Water/Sewer Utility Board

Heather Bay
Chairman

Mark White
Co-Chairman

Todd Webber
Secretary

Stephen Chambers
Member

Dwight Jewell
Member

Kendra Stafford
Member

DATE AND TIME: January 25, 2022, at 5:00 pm

PLACE OF MEETING: Trousdale County Courthouse
200 East Main Street
Hartsville, TN. 37074

AGENDA

ORDER OF BUSINESS

1. Open Meeting.
2. Invocation.
3. Pledge of Allegiance.
4. Roll call and determination of quorum.
5. TAUD Apprenticeship Program Enrollees Introduction
6. Election of Officers: Chair, Vice-Chair, and Secretary
7. Approval of November 2021, Meeting Minutes.
8. Approval of November & December 2021 Financial reports.
9. Water Loss Report.
10. Engineering Report Evan White Mid-Tenn. Engineering.
11. General Manager Report:
 - Increase in Withdrawal of Source Water from the Cumberland River.
 - Approval On Call Contractor Services Agreement.
 - Comptroller Audit Findings and Corrective Actions Plan.
 - February 2022 Water Board Meeting. (Reschedule due to Holiday)
12. Public Comments.
13. Board Members Comments.
14. Adjournment.

Nov 23, 2021
Hartsville-Trousdale County
Water & Sewer Utility District
Meeting of Board of Commissioners

Dwight Jewell opened the meeting with the invocation and the pledge of allegiance.

All Board members were present. Other present were Evan White, Mid Tenn. Engineering, Tommy McFarland, Chris Gregory, and Mary Dale Welch.

The October minutes were approved on a motion made by Dwight Jewell and seconded by Todd Webber. The financial report was approved on a motion made by Todd Webber and seconded by Mark White.

Tommy McFarland informed the Board that water loss is 45.1%. Last year it was 42.9. He is still waiting for a check valve for the water treatment plant that will remedy some of the problems. He also stated that he believes there is some water leakage in the Middle Fork area.

Evan White, Mid Tenn Engineering, stated that CDBG has not yet released their rankings. Typically this is done in October. SRF has contacted him several times to inquire about the water intake being above the sewer discharge. He has assured them that it is. Evan then presented the Board with the feasibility study that his firm compiled. After discussion, Mark White thanked Evan for all the work put into the report, he also stated to keep in mind the ROI was based on a one-time 10% rate increase and that a plan needs to be developed for regular rate increases.

General Manager report—no information on the river withdrawal, the state is in the process of redistricting so we may not be in the same district. Until this is completed there will not be much movement on the withdrawal.

Two banks submitted bids for the CD money that is up for renewal. 1st National Bank and Wilson Bank and Trust. After opening the bids and some discussion, Mayor Chambers made a motion to move the item for discussion to after the board comments as he had some information on some monies that may be available, Dwight Jewell seconded the motion. The motion was passed.

Tommy presented the board with a contract from Branstetter, Stranch & Jennings for a retainer agreement. Todd Webber made a motion to sign the contract, Mark White seconded the motion. The motion was passed.

Tommy then informed the board of a safety grant from Tennessee Risk Management that he would like to apply for. The grant can pay for up to \$20,000.00 for safety equipment. Stephen Chambers made a motion for Tommy to apply and Todd Webber seconded the motion.

Next on the agenda was employee bonuses. The bonus is for \$450.00 per employee and also a \$5,000.00 bonus for the manager. Mark White made a motion to approve the bonus. Todd Webber seconded. A roll call vote was requested. Stephen Chambers -yes, Todd Webber -yes, Mark White-yes, Dwight Jewell no, Kendra Stafford yes, Heather Bay yes. The motion was passed 5 to 1.

Stephen Chambers went over the American Rescue Plan. He stated the state is proposing 3 different grants. One is non-competitive and Trousdale County's allotment is \$3,435,918.00 with a 40% match. The second grant is one the state has for their priority projects. The third grant will be from funds not used from grant one and depends on the ruling from the treasury department.

The CD renewal was next on the agenda, Todd Webber made a motion to go with 1st National Bank with the full value of 1,03896.00 for 24 months. Mark White seconded the motion. The motion passed.

Tommy told the board the TAUD conference in Murfreesboro is on Dec 2 and 3rd, they will be discussing the American Rescue funds.

Dwight Jewell stated the reason he voted no was because no other county employees were getting bonuses. Mark White commented that it would be incumbent on the other department heads to budget so their employees could receive a bonus,

There will be no meeting in December.

Dwight Jewell Made a motion to adjourn.

**Hartsville Trousdale Water and Sewer
Budget To Actual: 2021-2022
for Accounting Period 11/30/2021**

Account Number	Account Description	Budget	12 Month Ave.	Budget Period	YTD Actual	Variance	
204-43190	OTHER GEN SERV- SEWER/CON	\$ 1,021,801.83	\$ 85,150.15	\$ 425,750.76	\$ 417,208.68	\$ 8,542.08	
204-43191	WATER SALES	\$ 2,305,495.91	\$ 192,124.66	\$ 960,623.30	\$ 1,005,494.27	\$ (44,870.97)	
204-43193	WATER TAP SALES	\$ 245,328.75	\$ 20,444.06	\$ 102,220.31	\$ 89,000.00	\$ 13,220.31	
204-43194	SERVICE CHARGES	\$ 158,664.83	\$ 13,222.07	\$ 66,110.35	\$ 107,723.47	\$ (41,613.12)	
204-44110	INVESTMENT INCOME	\$ 48,172.73	\$ 4,014.39	\$ 20,071.97	\$ 13,828.86	\$ 6,243.11	
204-44120	LEASE/RENTALS - CITY	\$ 7,200.00	\$ 600.00	\$ 3,000.00	\$ 3,000.00	\$ -	
204-44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
204-44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	\$ -	
204-44570	CONTRIBUTIONS AND GIFTS	\$ -	\$ -	\$ -	\$ -	\$ -	
204-44990	OTHER REVENUE(REC OF BAD DEBT)	\$ -	\$ -	\$ -	\$ 346.26	\$ (346.26)	
204-49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	
204-47590	OTHER FED THRU STATE(GRANT - SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Total	With Grants	\$ 3,786,664.05	\$ 315,555.34	\$ 1,577,776.69	\$ 1,636,601.54	\$ (58,824.85)	5.38%
Revenue Total	Without Grants	\$ 3,786,664.05	\$ 315,555.34	\$ 1,577,776.69	\$ 1,636,601.54	\$ (58,478.59)	5.38%
Expense Total		\$ 3,488,071.11	\$ 290,672.59	\$ 1,453,362.96	\$ 1,553,091.12	\$ (99,728.16)	
Total Public Utilities		\$ 298,592.94	\$ 24,882.75	\$ 124,413.73	\$ 83,510.42	\$ 40,903.31	

Year: 2021
 Period: November
 Period Begin: 11/1/2021
 Period End: 11/30/2021
 Budget Amounts: Original

Hartsville Trousdale Water and Sewer

Income Statement

Account	November Actual Balance	2021 YTD Actual Balance	YTD Budget Total	YTD Budget Remaining
INCOME				
204-43190-0000-001 OTHER GENERAL SERVICES CONNECTION FEE	(\$900.00)	(5,675.00)	(\$13,554.92)	(\$7,879.92)
204-43190-0000-002 OTHER GENERAL SERVICES SEWER SALES	(\$77,969.89)	(403,433.68)	(\$987,914.54)	(\$584,480.86)
204-43190-0000-003 OTHER GENERAL SERVICES CONNECTION FEES	(\$1,125.00)	(8,100.00)	(\$20,332.37)	(\$12,232.37)
Sewer/ connections	\$ (79,994.89)	\$ (417,208.68)	\$ (1,021,801.83)	\$ (604,593.15)
204-43191-0000-001 WATER SALES CITY	(\$78,461.47)	(411,296.98)	(\$922,198.96)	(\$510,901.98)
204-43191-0000-003 WATER SALES RURAL	(\$104,761.19)	(594,197.29)	(\$1,383,296.95)	(\$789,099.66)
Water Sales	\$ (183,222.66)	\$ (1,005,494.27)	\$ (2,305,495.91)	\$ (1,300,001.64)
204-43193-0000-001 TAP SALES CITY	(\$1.00)	(13,501.00)	(\$81,776.25)	(\$68,275.25)
204-43193-0000-002 TAP SALES SEWER	\$1.00	(12,999.00)	(\$81,776.25)	(\$68,777.25)
204-43193-0000-003 TAP SALES RURAL	(\$7,450.00)	(62,500.00)	(\$81,776.25)	(\$19,276.25)
Tap Sales	\$ (7,450.00)	\$ (89,000.00)	\$ (245,328.75)	\$ (156,328.75)
204-43194-0000-001 SERVICE CHARGES CITY	(\$638.52)	(41,789.50)	(\$23,994.73)	\$17,794.77
204-43194-0000-002 SERVICE CHARGES SEWER	(\$6,184.96)	(50,574.24)	(\$98,678.00)	(\$48,103.76)
204-43194-0000-003 SERVICE CHARGES RURAL	(\$3,151.14)	(15,359.73)	(\$35,992.10)	(\$20,632.37)
Service Charges	\$ (9,974.62)	\$ (107,723.47)	\$ (158,664.83)	\$ (50,941.36)
204-44110-0000-001 INVESTMENT INCOME CITY	(\$3,953.03)	(13,828.86)	(\$48,172.73)	(\$34,343.87)
Investment Income	\$ (3,953.03)	\$ (13,828.86)	\$ (48,172.73)	\$ (34,343.87)
204-44120-0000-001 LEASE/RENTALS CITY	(\$600.00)	(3,000.00)	(\$7,200.00)	(\$4,200.00)
Lease Rentals	\$ (600.00)	\$ (3,000.00)	\$ (7,200.00)	\$ (4,200.00)
204-44530-0000-001 SALE OF EQUIPMENT	-	-	-	-
Sale of Equipment	\$ -	\$ -	\$ -	\$ -
204-44560-0000-003 DAMAGES RECOVERED FROM INDIVIDUALS	(\$2.00)	(2.00)	\$0.00	\$2.00
Dmages Recovered	\$ (2.00)	\$ (2.00)	\$ -	\$ 2.00
204-44570-0000-003 CONTRIBUTIONS AND GIFTS	\$0.00	0.00	\$0.00	\$0.00
204-44990-0000-001 OTHER REVENUE(BAD DEBT RECOVERY)	(\$340.94)	(344.26)	\$0.00	\$344.26
204-47590-0000-001 OTHER FEDERAL THRU STATE	\$0.00	0.00	\$0.00	\$0.00
Grants/Contributions	\$ (340.94)	\$ (344.26)	\$ -	\$ 344.26
Total Revenue	\$ (285,538.14)	\$ (1,636,601.54)	\$ (3,786,664.05)	\$ (2,150,062.51)

EXPENSES

204-55900-0105-001 EMPLOYEE WAGES- SUPERVISOR	\$ 1,906.63	\$ 9,546.12	\$ 25,338.99	\$ 15,792.87
204-55900-0105-002 EMPLOYEE WAGES SUPERVISOR SEWER	\$ 1,906.63	\$ 9,546.12	\$ 25,338.99	\$ 15,792.87
204-55900-0105-003 EMPLOYEE WAGES SUPERVISOR RURAL	\$ 2,637.68	\$ 12,759.86	\$ 25,338.95	\$ 12,579.09
Supervisor	\$ 6,450.94	\$ 31,852.10	\$ 76,016.93	\$ 44,164.83
204-55900-0162-001 EMPLOYEE WAGES CLERICAL CITY	\$ 4,113.50	\$ 18,240.34	\$ 51,633.97	\$ 33,393.63
204-55900-0162-002 EMPLOYEE WAGES CLERICAL SEWER	\$ 4,399.07	\$ 19,063.52	\$ 17,602.49	\$ (1,461.03)
204-55900-0162-003 EMPLOYEE WAGES CLERICAL RURAL	\$ 5,240.96	\$ 24,011.37	\$ 77,450.96	\$ 53,439.59
Clerical	\$ 13,753.53	\$ 61,315.23	\$ 146,687.42	\$ 85,372.19
204-55900-0187-001 EMPLOYEE WAGES OVERTME CITY	\$ 2,480.56	\$ 12,199.76	\$ 35,432.12	\$ 23,232.36
204-55900-0187-003 EMPLOYEE WAGES OVERTIME RURAL	\$ 3,811.38	\$ 19,104.03	\$ 53,148.19	\$ 34,044.16
204-55900-0187-002 EMPLOYEE WAGES OVERTIME SEWER	\$ 946.73	\$ 2,408.72	\$ 6,667.33	\$ 4,258.61
Employee Wages	\$ 7,238.67	\$ 33,712.51	\$ 95,247.64	\$ 61,535.13
204-55900-0188-003 EMPLOYEE WAGES BONUS RURAL	\$ 7,320.00	\$ 7,320.00	\$ 6,672.90	\$ (647.10)
204-55900-0188-001 EMPLOYEE WAGES BONUS CITY	\$ 4,880.00	\$ 4,880.00	\$ 4,448.60	\$ (431.40)
204-55900-0188-002 EMPLOYEE WAGES BONUS SEWER	\$ 1,350.00	\$ 1,350.00	\$ 3,328.50	\$ 1,978.50
Employee Bonus	\$ 13,550.00	\$ 13,550.00	\$ 14,450.00	\$ 900.00
204-55900-0189-001 EMPLOYEE WAGES OTHER SALARY CITY	\$ 15,228.39	\$ 78,503.92	\$ 172,099.10	\$ 93,595.18
204-55900-0189-002 EMPLOYEE WAGES OTHER SALARY SEWER	\$ 11,481.42	\$ 57,206.68	\$ 159,132.73	\$ 101,926.05
204-55900-0189-003 EMPLOYEE WAGES OTHER SALARY RURAL	\$ 18,350.84	\$ 99,283.38	\$ 258,148.65	\$ 158,865.27
Employee Wages	\$ 45,060.65	\$ 234,993.98	\$ 589,380.48	\$ 354,386.50
204-55900-0191-001 BOARD MEMBERS SALARY	\$ 300.00	\$ 1,350.00	\$ 3,600.00	\$ 2,250.00
Board Members	\$ 300.00	\$ 1,350.00	\$ 3,600.00	\$ 2,250.00
204-55900-0196-001 IN SERVICE TRAINING CITY	\$ -	\$ 519.33	\$ 4,019.40	\$ 3,500.07
204-55900-0196-002 IN-SERVICE TRAINING	\$ -	\$ 473.33	\$ 1,116.50	\$ 643.17
204-55900-0196-003 IN SERVICE TRAINING RURAL	\$ -	\$ 399.34	\$ 6,029.10	\$ 5,629.76
In service Training	\$ -	\$ 1,392.00	\$ 11,165.00	\$ 9,773.00
204-55900-0201-001 EMPLOYEE BENEFIT SOCIAL SECURITY CITY	\$ 2,517.49	\$ 10,417.33	\$ 19,562.08	\$ 9,144.75
204-55900-0201-002 EMPLOYEE BENEFIT SOCIAL SECURITY SEWER	\$ 883.30	\$ 4,983.07	\$ 14,608.05	\$ 9,624.98
204-55900-0201-003 EMPLOYEE BENEFIT SOCIAL SECURITY RURAL	\$ 1,707.98	\$ 10,978.63	\$ 29,343.14	\$ 18,364.51
Social security	\$ 5,108.77	\$ 26,379.03	\$ 63,513.27	\$ 37,134.24
204-55900-0204-001 EMPLOYEE BENEFIT STATE RETIREMENT CITY	\$ 1,026.57	\$ 5,570.15	\$ 18,373.48	\$ 12,803.33
204-55900-0204-002 EMPLOYEE BENEFIT STATE RETIREMENT SEWER	\$ 510.66	\$ 2,896.07	\$ 6,124.50	\$ 3,228.43
204-55900-0204-003 EMPLOYEE BENEFIT STATE RETIREMENT RURAL	\$ 1,556.93	\$ 8,361.00	\$ 20,868.64	\$ 12,507.64
Retirement	\$ 3,094.16	\$ 16,827.22	\$ 45,366.62	\$ 28,539.40
204-55900-0207-001 EMPLOYEE BENEFIT MEDICAL CITY	\$ 2,279.08	\$ 12,416.97	\$ 28,108.08	\$ 15,691.11
204-55900-0207-002 EMPLOYEE BENEFIT MEDICAL SEWER	\$ 1,560.56	\$ 7,356.44	\$ 20,989.80	\$ 13,633.36
204-55900-0207-003 EMPLOYEE BENEFIT MEDICAL RURAL	\$ 3,418.56	\$ 18,625.14	\$ 42,162.12	\$ 23,536.98
Medical Insurance	\$ 7,258.20	\$ 38,398.55	\$ 91,260.00	\$ 52,861.45

Account	November Actual Balance	2021 YTD Actual Balance	YTD Budget Total	YTD Budget Remaining
204-55900-0301-001 ACCOUNTING SERVICES	\$ -	\$ -	\$ 4,171.75	\$ 4,171.75
Accounting			4,171.75	4,171.75
204-55900-0307-001 COMMUNICATION CITY	\$ 486.28	\$ 2,609.72	\$ 10,200.00	\$ 7,590.28
204-55900-0307-002 COMMUNICATION SEWER	\$ 167.25	\$ 1,078.10	\$ 4,500.00	\$ 3,421.90
204-55900-0307-003 COMMUNICATION RURAL	\$ 1,149.42	\$ 7,914.43	\$ 15,300.00	\$ 7,385.57
Communication	1,802.95	11,602.25	30,000.00	18,397.75
204-55900-0317-001 DATA PROCESSING CITY	\$ 1,495.73	\$ 8,923.66	\$ 22,333.34	\$ 13,409.68
204-55900-0317-002 DATA PROCESSING SEWER	\$ 1,561.73	\$ 9,055.66	\$ 22,333.33	\$ 13,277.67
204-55900-0317-003 DATA PROCESSING RURAL	\$ 1,567.73	\$ 9,991.65	\$ 22,333.33	\$ 12,341.68
Data Processing	4,625.19	27,970.97	67,000.00	39,029.03
204-55900-0320-001 DUES AND MEMBERSHIPS CITY	\$ -	\$ 1,140.98	\$ 1,749.32	\$ 608.34
204-55900-0320-002 DUES AND MEMBERSHIPS SEWER	\$ -	\$ 612.98	\$ 583.11	\$ (29.87)
204-55900-0320-003 DUES AND MEMBERSHIPS RURAL	\$ -	\$ 1,635.87	\$ 2,332.43	\$ 696.56
Dues and Memberships	-	3,389.83	4,664.86	1,275.03
204-55900-0321-001 ENGINEERING SERVICES	\$ -	\$ -	\$ 3,416.66	\$ 3,416.66
204-55900-0321-002 ENGINEERING SERVICES	\$ -	\$ -	\$ 3,416.66	\$ 3,416.66
204-55900-0321-003 ENGINEERING SERVICES	\$ -	\$ -	\$ 3,416.68	\$ 3,416.68
Engineering Services	-	-	10,250.00	10,250.00
204-55900-0332-001 LEGAL NOTICES, RECORDINGS CITY	\$ -	\$ -	\$ 333.33	\$ 333.33
204-55900-0332-002 LEGAL NOTICES, RECORDINGS SEWER	\$ -	\$ -	\$ 333.33	\$ 333.33
204-55900-0332-003 LEGAL NOTICES, RECORDINGS RURAL	\$ -	\$ -	\$ 333.34	\$ 333.34
Legal Notices	-	-	1,000.00	1,000.00
204-55900-0335-001 MAINTENANCE REPAIRS BUILDING CITY	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
204-55900-0335-002 MAINTENANCE REPAIR BLD SEWER	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
204-55900-0335-003 MAINTENANCE REPAIR BUILDING RURL	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Maintenance Buildings	-	-	3,000.00	3,000.00
204-55900-0336-001 MAINTENANCE REPAIR EQUIPMENT CITY	\$ 494.86	\$ 4,744.80	\$ 18,393.33	\$ 13,648.53
204-55900-0336-002 MAINTENANCE REPAIR EQUIPMENT SEWER	\$ 15,900.30	\$ 16,972.98	\$ 18,393.34	\$ 1,420.36
204-55900-0336-003 MAINTENANCE REPAIR EQUIPMENT RURAL	\$ 742.30	\$ 7,452.11	\$ 18,393.33	\$ 10,941.22
Maintenance equipment	17,137.46	29,169.89	55,180.00	26,010.11
204-55900-0337-001 MAINTENANCE/ REPAIR OFFICE EQUIPMENT	\$ -	\$ 316.15	\$ 929.66	\$ 613.51
204-55900-0337-002 MAINTENACNE/REPAIRS OFFICE EQUIPMENT	\$ -	\$ -	\$ 929.66	\$ 929.66
204-55900-0337-003 MAINTENACNE/REPAIRS OFFICE EQUIPMENT	\$ -	\$ 474.23	\$ 929.68	\$ 455.45
Maintenance Office Equipment	-	790.38	2,789.00	1,998.62
204-55900-0338-001 MAINTENANCE REPAIR VEHICLES CITY	\$ 126.86	\$ 2,530.39	\$ 5,000.00	\$ 2,469.61
204-55900-0338-002 MAINTENANCE REPAIR VEHICLES SEWER	\$ 563.80	\$ 843.71	\$ 5,000.00	\$ 4,156.29
204-55900-0338-003 MAINTENANCE REPAIR VEHICLES RURAL	\$ 434.92	\$ 5,113.95	\$ 5,000.00	\$ (113.95)
Maintenance Vehicles	1,125.58	8,488.05	15,000.00	6,511.95
204-55900-0348-001 POSTAL CHARGES CITY	\$ -	\$ 47.70	\$ 3,970.00	\$ 3,922.30
204-55900-0348-002 POSTAL CHARGES SEWER	\$ -	\$ -	\$ 3,970.00	\$ 3,970.00
204-55900-0348-003 POSTAL CHARGES RURAL	\$ -	\$ 171.56	\$ 3,970.00	\$ 3,798.44
Postal Charges	-	219.26	11,910.00	11,690.74
204-55900-0355-001 TRAVEL	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
204-55900-0355-002 TRAVEL	\$ -	\$ 447.00	\$ 500.00	\$ 53.00
204-55900-0355-003 TRAVEL	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Travel	-	447.00	2,500.00	2,053.00
204-55900-0359-002 DISPOSAL FEES	\$ -	\$ 2,831.98	\$ 7,343.00	\$ 4,511.02
Disposal Fees	-	2,831.98	7,343.00	4,511.02
204-55900-0361-001 PERMITS CITY	\$ -	\$ 140.00	\$ 4,800.00	\$ 4,660.00
204-55900-0361-002 PERMITS SEWER	\$ -	\$ 100.00	\$ 3,000.00	\$ 2,900.00
204-55900-0361-003 PERMITS RURAL	\$ -	\$ 210.00	\$ 7,200.00	\$ 6,990.00
Permits	-	450.00	15,000.00	14,550.00
204-55900-0399-001 OTHER CONTRACTED SERVICES CITY	\$ 75.00	\$ 1,639.16	\$ 4,800.00	\$ 3,160.84
204-55900-0399-002 OTHER CONTRACTED SERVICES SEWER	\$ -	\$ 6,239.18	\$ 3,000.00	\$ (3,239.18)
204-55900-0399-003 OTHER CONTRACTED SERVICES RURAL	\$ -	\$ 2,396.16	\$ 7,200.00	\$ 4,803.84
Other Contracted services	75.00	10,274.50	15,000.00	4,725.50
204-55900-0415-001 ELECTRICITY CITY	\$ 3,987.74	\$ 20,484.54	\$ 70,315.04	\$ 49,830.50
204-55900-0415-002 ELECTRICITY SEWER	\$ 10,934.68	\$ 55,762.15	\$ 133,494.16	\$ 77,732.01
204-55900-0415-003 ELECTRICITY RURAL	\$ 7,649.44	\$ 40,251.45	\$ 86,190.80	\$ 45,939.35
Electricity	22,571.86	116,498.14	290,000.00	173,501.86
204-55900-0425-001 GASOLINE CITY	\$ 2,422.72	\$ 6,429.25	\$ 12,490.92	\$ 6,061.67
204-55900-0425-002 GASOLINE SEWER	\$ 634.90	\$ 1,490.86	\$ 3,469.70	\$ 1,978.84
204-55900-0425-003 GASOLINE RURAL	\$ 3,634.14	\$ 9,663.48	\$ 18,736.38	\$ 9,072.90
Gasoline	6,691.76	17,583.59	34,697.00	17,113.41
204-55900-0434-001 NATURAL GAS CITY	\$ -	\$ 575.94	\$ 1,891.38	\$ 1,315.44
204-55900-0434-002 NATURAL GAS SEWER	\$ -	\$ 418.18	\$ 1,396.49	\$ 978.31
204-55900-0434-003 NATURAL GAS RURAL	\$ -	\$ 963.91	\$ 2,837.09	\$ 1,873.18
Natural Gas	-	1,958.03	6,124.96	4,166.93
204-55900-0435-001 OFFICE SUPPLIES CITY	\$ 52.00	\$ 700.85	\$ 2,089.22	\$ 1,388.37
204-55900-0435-002 OFFICE SUPPLIES SEWER	\$ -	\$ 377.03	\$ 1,069.78	\$ 692.75
204-55900-0435-003 OFFICE SUPPLIES RURAL	\$ 79.22	\$ 1,134.19	\$ 3,133.84	\$ 1,999.65
Office Supplies	131.22	2,212.07	6,292.84	4,080.77
204-55900-0450-001 TIRES AND TUBES CITY	\$ -	\$ 1,511.05	\$ 1,753.20	\$ 242.15
204-55900-0450-002 TIRES AND TUBES SEWER	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
204-55900-0450-003 TIRES AND TUBES RURAL	\$ -	\$ 2,351.23	\$ 2,629.80	\$ 278.57
Tires and Tubes	-	3,862.28	6,383.00	2,520.72

Account	November	2021 YTD Actual	YTD Budget	YTD Budget	
	Actual Balance	Balance	Total	Remaining	
204-55900-0463-001	TESTING (WATER SAMPLES, ETC) CITY	\$ 358.00	\$ 1,920.69	\$ 13,828.62	\$ 11,907.93
204-55900-0463-002	TESTING (WATER SAMPLES, ETC) SEWER	\$ 69.00	\$ 2,519.14	\$ 4,609.55	\$ 2,090.41
204-55900-0463-003	TESTING (WATER SAMPLES, ETC) RURAL	\$ 539.00	\$ 2,566.80	\$ 16,350.83	\$ 13,784.03
Testing		\$ 966.00	\$ 7,006.63	\$ 34,789.00	\$ 27,782.37
204-55900-0468-001	CHEMICALS CITY	\$ 4,447.79	\$ 16,596.36	\$ 46,200.00	\$ 29,603.64
204-55900-0468-002	CHEMICALS SEWER	\$ -	\$ 11,282.03	\$ 59,500.00	\$ 48,217.97
204-55900-0468-003	CHEMICALS RURAL	\$ 6,671.71	\$ 24,887.18	\$ 69,300.00	\$ 44,412.82
Chemicals		\$ 11,119.50	\$ 52,765.57	\$ 175,000.00	\$ 122,234.43
204-55900-0499-001	OTHER SUPPLIES AND MATERIALS CITY	\$ 17,641.34	\$ 104,550.25	\$ 117,403.81	\$ 12,853.56
204-55900-0499-002	OTHER SUPPLIES AND MATERIALS SEWER	\$ 1,354.15	\$ 3,882.67	\$ 55,906.57	\$ 52,023.90
204-55900-0499-003	OTHER SUPPLIES AND MATERIALS RURAL	\$ 25,673.63	\$ 168,604.04	\$ 176,105.72	\$ 7,501.68
Other Supplies		\$ 44,669.12	\$ 277,036.96	\$ 349,416.10	\$ 72,379.14
204-55900-0506-001	LIABILITY INSURANCE CITY	\$ 2,361.33	\$ 12,102.98	\$ 28,333.33	\$ 16,230.35
204-55900-0506-002	LIABILITY INSURANCE SEWER	\$ 2,361.33	\$ 12,102.98	\$ 28,333.33	\$ 16,230.35
204-55900-0506-003	LIABILITY INSURANCE RURAL	\$ 2,361.34	\$ 12,103.04	\$ 28,333.34	\$ 16,230.30
Liability Ins		\$ 7,084.00	\$ 36,309.00	\$ 85,000.00	\$ 48,691.00
204-55900-0514-001	DEPRECIATION CITY	\$ 22,205.00	\$ 111,025.00	\$ 228,007.64	\$ 116,982.64
204-55900-0514-002	DEPRECIATION SEWER	\$ 22,205.00	\$ 111,025.00	\$ 334,773.12	\$ 223,748.12
204-55900-0514-003	DEPRECIATION RURAL	\$ 22,205.00	\$ 111,025.00	\$ 342,011.48	\$ 230,986.48
Depreciation		\$ 66,615.00	\$ 333,075.00	\$ 904,792.24	\$ 571,717.24
204-55900-0599-001	OTHER CHARGES CITY	\$ 477.69	\$ 21,780.20	\$ 25,000.00	\$ 3,219.80
204-55900-0599-002	OTHER CHARGES SEWER	\$ 29,214.03	\$ 64,565.58	\$ 25,000.00	\$ (39,565.58)
204-55900-0599-003	OTHER CHARGES RURAL	\$ 697.72	\$ 20,846.25	\$ 25,000.00	\$ 4,153.75
Other Charges		\$ 30,389.44	\$ 107,192.03	\$ 75,000.00	\$ (32,192.03)
204-55900-0603-001	INTEREST ON LOAN	\$ -	\$ -	\$ 10,493.98	\$ 10,493.98
204-55900-0603-002	INTEREST ON LOAN SEWER	\$ 11,683.67	\$ 42,187.09	\$ 104,845.06	\$ 62,657.97
204-55900-0603-003	INTEREST ON LOAN	\$ (3,273.30)	\$ -	\$ 15,740.96	\$ 15,740.96
Int on Loans		\$ 8,410.37	\$ 42,187.09	\$ 131,080.00	\$ 88,892.91
204-55900-0719-001	OFFICE EQUIPMENT	\$ -	\$ -	\$ 2,800.00	\$ 2,800.00
204-55900-0719-002	OFFICE EQUIPMENT	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
204-55900-0719-003	OFFICE EQUIPMENT	\$ -	\$ -	\$ 4,200.00	\$ 4,200.00
Office Equipment		\$ -	\$ -	\$ 8,000.00	\$ 8,000.00
Total Expenses		\$ 325,229.37	\$ 1,553,091.12	\$ 3,488,071.11	\$ 1,934,979.99
Net Profit/Loss		\$ 39,691.23	\$ (83,510.42)	\$ (298,592.94)	\$ (215,082.52)

Hartsville Trousdale Water and Sewer Balance Sheet

Fiscal Year: 2021
 Comparative Year: 0
 Include Thru: November

Account	2022 Beginning Balance	Previous Period Balance	2022 YTD 11/30/21
204-11120-0000-000 CASH ON HAND	\$ 400.00	\$ 400.00	\$ 400.00
204-11130-0000-000 CASH WBT550167	\$ 124,257.11	\$ 32,623.88	\$ (3,844.51)
204-11130-0000-001 CB CD MATURITY 12/18/2021 2.1877%	\$ 1,033,298.27	\$ 1,038,996.09	\$ 1,038,996.09
204-11130-0000-003 CB CD MATURITY 08/06/2023 2.75%	\$ 563,656.29	\$ 567,527.76	\$ 571,425.82
204-11130-0000-004 PAYROLL ACCOUNT	\$ 10,005.06	\$ 10,003.44	\$ 22,100.13
204-11130-0000-005 MONEY MARKET ACCOUNT	\$ 2,688,011.93	\$ 2,788,762.89	\$ 2,763,933.07
Total Cash	\$ 4,419,628.66	\$ 4,438,314.06	\$ 4,393,010.60
204-11140-0000-000 ACCOUNTS RECEIVABLE	\$ 328,548.41	\$ 318,686.82	\$ 307,833.56
204-11170-0000-000 CASH EQUIVALENTS/VOUCHERS	\$ 212.44	\$ 77.12	\$ -
204-11600-0000-000 PREPAID ITEMS	\$ 85,008.04	\$ 56,672.04	\$ 49,588.04
204-12250-0000-000 NET PENSION ASSET	\$ 2,356.00	\$ 2,356.00	\$ 2,356.00
Short Term Assets	\$ 416,124.89	\$ 377,791.98	\$ 359,777.60
204-13200-0000-000 LAND	\$ 408,043.39	\$ 408,043.39	\$ 408,043.39
204-13300-0000-000 BUILDINGS AND IMPROVEMENTS	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
204-13310-0000-000 ACCUMULATED DEPRECIATION BUILDINGS	\$ (19,524.97)	\$ (19,524.97)	\$ (19,524.97)
204-13400-0000-000 INFRASTRUCTURE	\$ 29,477,033.17	\$ 29,511,499.70	\$ 29,511,499.70
204-13410-0000-000 ACCUMULATED DEPRECIATION INFRASTRUCTURE	#####	#####	\$ (11,407,624.90)
204-13700-0000-000 MACHINERY AND EQUIPMENT	\$ 1,717,657.17	\$ 1,746,409.07	\$ 1,746,409.07
204-13910-0000-000 ALLOWANCE FOR DEPRECIATION	\$ (973,956.66)	\$ (1,240,416.66)	\$ (1,307,031.66)
Long Term Assets	\$ 19,227,627.20	\$ 19,024,385.63	\$ 18,957,770.63
204-13800-0000-000 CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ -
204-13800-0000-002 CDBG 2019 FLEX NET SYSTEM	\$ 576,484.15	\$ 576,484.15	\$ 576,484.15
204-13800-0000-001 CIP HONEYSUCKLE AND 141 EXTENSION	\$ -	\$ -	\$ -
204-13800-0000-003 POLE BARN	\$ -	\$ -	\$ -
204-13800-0000-004 WATER TREATMENT PLANT PROJECT	\$ -	\$ -	\$ -
204-13800-0000-005 FIRE HYDRANT PROJECT	\$ 154,301.98	\$ 154,301.98	\$ 154,301.98
204-13800-0000-006 SHOP BUILDING	\$ 19,800.00	\$ 171,382.00	\$ 237,016.52
204-13800-0000-007 PAINTING PIPE GALLERY AT WTP	\$ -	\$ 8,200.00	\$ 8,200.00
204-13800-0000-008 TANK PROJECT	\$ 32,822.50	\$ 56,035.00	\$ 56,035.00
Construction in Progress	\$ 783,408.63	\$ 966,403.13	\$ 1,032,037.65
204-15400-0000-000 PENSION CHANGES IN EXPERIENCE	\$ 79,853.00	\$ 79,853.00	\$ 79,853.00
204-15401-0000-000 PENSION CHANGES IN ASSUMPTION	\$ 15,584.00	\$ 15,584.00	\$ 15,584.00
204-15404-0000-000 PENSION CHANGES AFTER MEASUREMENT DATE	\$ 36,008.00	\$ 36,008.00	\$ 36,008.00
Changes in Pension	\$ 131,445.00	\$ 131,445.00	\$ 131,445.00
Total Assets	\$ 24,978,234.38	\$ 24,938,339.80	\$ 24,874,041.48
204-21100-0000-000 ACCOUNTS PAYABLE	\$ (253,957.22)	\$ (112,248.46)	\$ (93,793.60)
204-21200-0000-000 ACCRUED WAGES	\$ (12,564.74)	\$ (18,847.13)	\$ (25,898.89)
204-21310-0000-000 INCOME TAX WITHHELD	\$ -	\$ -	\$ 1,415.88
204-21320-0000-000 SOCIAL SECURITY TAX FICA	\$ -	\$ -	\$ 1,953.58
204-21325-0000-000 EMPLOYEE MEDICARE DEDUCTION	\$ -	\$ -	\$ 456.86
204-21330-0000-000 RETIREMENT CONTRIBUTIONS	\$ -	\$ -	\$ 587.48
204-21342-0000-000 HEALTH INSURANCE	\$ 143.08	\$ 179.29	\$ 187.81
204-21343-0000-000 AMERICAN GENERAL	\$ (35.70)	\$ (177.57)	\$ (165.76)
204-21344-0000-000 DENTAL INSURANCE	\$ 12.85	\$ 144.69	\$ 181.91
204-21345-0000-000 AFLAC	\$ (189.50)	\$ (174.78)	\$ (159.94)
204-21346-0000-000 OTHER PR DED/LIFE OF ALABAMA	\$ (10.66)	\$ (10.66)	\$ (10.66)
204-21347-0000-000 AMERICAN FIDELITY	\$ 48.54	\$ 267.90	\$ 295.96
204-21348-0000-000 VISION	\$ (4.66)	\$ (1.47)	\$ 2.34
204-21395-0000-000 ACCRUED LEAVE CURRENT	\$ (28,382.23)	\$ (28,382.23)	\$ (28,382.23)
204-21500-0000-000 DUE TO SOLID WASTE	\$ (6,268.69)	\$ (9,004.32)	\$ (9,396.46)
204-21530-0000-000 DUE TO STATE SALES TAX	\$ (16,355.66)	\$ (15,315.62)	\$ (14,414.53)
204-21900-0000-001 LEAK PROTECTION	\$ 346.64	\$ 321.56	\$ (7,915.74)
204-21900-0000-002 LINE PROTECTION	\$ (10.00)	\$ (20.00)	\$ 8,207.30
204-21900-0000-003 LEAK PROTECTION SEWER	\$ -	\$ (3,374.20)	\$ (3,348.85)
204-21900-0000-004 LINE PROTECTION SEWER	\$ -	\$ -	\$ -
Short Term Liabilities	\$ (317,227.95)	\$ (186,643.00)	\$ (170,197.54)
204-21951-0000-000 CUSTOMER DEPOSIT	\$ (4,000.00)	\$ (4,000.00)	\$ (4,000.00)
204-27200-0000-002 REVENUE BONDS PAYABLE RD 48085-24	\$ (3,319,212.11)	\$ (3,297,077.37)	\$ (3,291,522.05)
204-27200-0000-003 REVENUE BONDS PAYABLE RD 48085-1000	\$ (1,748,345.81)	\$ (1,737,969.27)	\$ (1,735,362.96)
204-29980-0000-000 PENSION CHANGES IN EXPERIENCE	\$ (33,929.00)	\$ (33,929.00)	\$ (33,929.00)
204-29982-0000-000 CHANGES IN INVESTMENT EARNINGS	\$ (20,687.00)	\$ (20,687.00)	\$ (20,687.00)
Long Term Liabilities	\$ (5,126,173.92)	\$ (5,093,662.64)	\$ (5,085,501.01)
Total Liabilities	\$ (5,443,401.87)	\$ (5,280,305.64)	\$ (5,255,698.55)
204-39900-0000-000 FUND BALANCE	\$ 19,534,832.51	\$ 19,658,034.16	\$ 19,618,342.93

Hartsville Trousdale Water and Sewer Utility District

Code Summary Report

Cycle(s) All
 Customer Type(s) All
 Service Type(s) All
 Print Code Summary Report For Historical Billing

Break Report Down
 Break Down AddOns By Service Type
 Use Reading Factor
 Print Add On Usage
 Include Inactive Services
 Inactive Services To Include

Print Totals Only

Account Number Range All

Inactive Services With Arrears Shown In Billing
 11/1/2021 To 12/1/2021

Filter By Reporting Groups

Transaction Date Range

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage
GA Garbage	099 Invalid Code	3	0	#	\$0.00	\$0.00	
	200 Garbage Residential	867	33	#	\$1,954.78	\$18,541.78	66
	201 Business 1 Per Wee	107	2	#	\$108.44	\$3,182.94	
	202 Business 2 Per Wee	3	0	#	\$0.00	\$106.00	
	204 Business 4 Per Wee	1	0	#	\$0.00	\$30.50	
	205 Business 5 Per Wee	6	0	#	\$0.00	\$192.00	
		35		#	\$2,063.22	\$22,053.22	66
SW Sewer	012 Rural	3	0	#	\$0.00	\$94.03	15,205
	021 City Inside City	1,115	35	#	\$4,965.71	\$44,273.80	5,183,881
	022 City Inside Rural	1	0	#	\$16.63	\$33.26	252
	282 TTCC Rural	1	0	#	\$0.00	\$38,551.14	4,587,840
		35		#	\$4,982.34	\$82,952.23	9,787,178
SP Sprinklers	300 Sprinklers	1	0	#	\$0.00	\$1.00	
		0		#	\$0.00	\$1.00	
WT Water	012 Rural Hartsville	1,933	38	#	\$9,655.36	\$92,332.43	6,354,645
	013 Rural Macon Co	153	4	#	\$449.74	\$7,267.54	522,058
	014 Rural Smith Co	10	0	#	\$0.00	\$323.94	22,153
	015 Rural Sumner Co	6	0	#	\$0.00	\$209.31	13,715
	016 Rural Wilson Co	16	0	#	\$0.00	\$788.65	65,002
	021 City Hartsville	1,128	37	#	\$4,896.62	\$44,181.74	5,114,742
	202 Rural Dry Tap H Ru	4	0	#	\$0.00	\$36.00	0
	242 CastalianSpringsFla	3	0	#	\$0.00	\$9,760.58	2,687,426
	252 Rural SouthSide UC	1	0	#	\$0.00	\$3,598.80	990,770
	264 CordellHull UD Smit	1	0	#	\$0.00	\$713.34	197,189
	272 Rural Lafayette	1	0	#	\$0.00	\$0.00	0
	282 Rural TTCC Hartsvi	1	0	#	\$0.00	\$38,551.12	4,587,840
	521 City Commercial Ha	4	0	#	\$0.00	\$664.94	116,501
	993 Rural Track Usage	2	0	#	\$0.00	\$0.00	277,967
		79		#	\$15,001.72	\$198,428.39	20,950,008
LK Leak Protec	001 Residential	2,754	61	#	\$581.12	\$9,393.92	
	002 Commercial	167	3	#	\$41.05	\$1,711.05	
	003 Commercial Multi	17	0	#	\$0.00	\$340.00	
	004 Opt Out	266	0	#	\$0.00	\$0.00	
		64		#	\$622.17	\$11,444.97	
LP Line Protect	001 Residential	482	11	#	\$165.58	\$2,585.58	
	002 Commercial	13	0	#	\$0.00	\$175.50	

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage
	003 Opt Out	2,702	10	#	\$0.00	\$0.00	
		21		#	\$165.58	\$2,761.08	
SV Service Chz	004 Bore Fee	0	1	#	\$0.00	\$0.00	
	017 Return Check Fee	0	4	#	\$101.88	\$101.88	
	019 Repair	0	1	#	\$0.00	\$0.00	
	100 Leacheate	0	1	#	\$4,465.00	\$4,465.00	
	254 Past Due City	0	42	#	\$1,839.00	\$1,839.00	
	255 Past Due Rural	1	13	#	\$564.84	\$564.84	
		62		#	\$6,970.72	\$6,970.72	
SL Sewer Leak	001 Residential	929	3	#	\$80.20	\$2,263.35	
	002 Sewer Commercial	159	1	#	\$13.67	\$1,047.17	
	003 SewerCommercial M	16	0	#	\$0.00	\$208.00	
	004 Sewer Leak OPT O	9	0	#	\$0.00	\$0.00	
		4		#	\$93.87	\$3,518.52	
LS Sewer Line	001 Sewer Line Residen	3	0	#	\$0.00	\$19.50	
	004 Sewer Line Opt Out	184	0	#	\$0.00	\$0.00	
		0		#	\$0.00	\$19.50	
State Tax	11 Hartsville Rural	15	0	#	\$0.00	\$3,598.58	
	12 Hartsville City	2,963	50	#	\$0.00	\$10,769.22	
	13 Macon County	150	4	#	\$0.00	\$606.42	
	14 Smith County	10	0	#	\$0.00	\$29.96	
	15 Sumner County	6	0	#	\$0.00	\$0.00	
	16 Wilson County	16	0	#	\$0.00	\$72.93	
		54		#	\$0.00	\$15,077.11	
	Total Taxes	54		#	\$0.00	\$15,077.11	
Penalty	01 Penalty - Water City	183	29	#	\$0.00	\$506.84	
	02 Penalty - Water Rura	254	24	#	\$0.00	\$1,308.14	
	03 Penalty - Sewer	168	33	#	\$0.00	\$462.75	
	04 Past Due Fee	86	0	#	\$0.00	\$3,870.00	
		86		#	\$0.00	\$6,147.73	
	Total Penalties	86		#	\$0.00	\$6,147.73	
Credit		200	13	#	(\$21,285.43)	(\$21,285.43)	
Report Totals					\$8,614.19	\$328,089.04	30,737,252

**Hartsville Trousdale Water and Sewer
Budget To Actual: 2021-2022
for Accounting Period 12/31/2021**

Account Number	Account Description	Budget	12 Month Ave.	Budget Period	YTD Actual	Variance	
204-43190	OTHER GEN SERV- SEWER/CON	\$ 1,021,801.83	\$ 85,150.15	\$ 510,900.92	\$ 497,052.37	\$ 13,848.55	
204-43191	WATER SALES	\$ 2,305,495.91	\$ 192,124.66	\$ 1,152,747.96	\$ 1,193,042.69	\$ (40,294.73)	
204-43193	WATER TAP SALES	\$ 245,328.75	\$ 20,444.06	\$ 122,664.38	\$ 96,500.00	\$ 26,164.38	
204-43194	SERVICE CHARGES	\$ 158,664.83	\$ 13,222.07	\$ 79,332.42	\$ 122,136.20	\$ (42,803.79)	
204-44110	INVESTMENT INCOME	\$ 48,172.73	\$ 4,014.39	\$ 24,086.37	\$ 19,531.94	\$ 4,554.43	
204-44120	LEASE/RENTALS - CITY	\$ 7,200.00	\$ 600.00	\$ 3,600.00	\$ 3,600.00	\$ -	
204-44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
204-44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	\$ -	
204-44570	CONTRIBUTIONS AND GIFTS	\$ -	\$ -	\$ -	\$ 58,567.40	\$ (58,567.40)	
204-44990	OTHER REVENUE(REC OF BAD DEBT)	\$ -	\$ -	\$ -	\$ 443.03	\$ (443.03)	
204-49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	
204-47590	OTHER FED THRU STATE(GRANT - SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Total	With Grants	\$ 3,786,664.05	\$ 315,555.34	\$ 1,893,332.03	\$ 1,990,873.63	\$ (97,541.60)	14.30%
Revenue Total	Without Grants	\$ 3,786,664.05	\$ 315,555.34	\$ 1,893,332.03	\$ 1,990,873.63	\$ (38,531.17)	14.30%
Expense Total		\$ 3,488,071.11	\$ 290,672.59	\$ 1,744,035.56	\$ 1,741,853.87	\$ 2,181.68	
Total Public Utilities		\$ 298,592.94	\$ 24,882.75	\$ 149,296.47	\$ 249,019.76	\$ (99,723.29)	

Year: 2021
 Period: November
 Period Begin: 12/1/2021
 Period End: 12/31/2021
 Budget Amounts: Original

Hartsville Trousdale Water and Sewer

Income Statement

Account	December Actual Balance	2021 YTD Actual Balance	YTD Budget Total	YTD Budget Remaining
INCOME				
204-43190-0000-001 OTHER GENERAL SERVICES CONNECTION FEE	(\$1,200.00)	(6,875.00)	(\$13,554.92)	(\$6,679.92)
204-43190-0000-002 OTHER GENERAL SERVICES SEWER SALES	(\$77,293.69)	(480,727.37)	(\$987,914.54)	(\$507,187.17)
204-43190-0000-003 OTHER GENERAL SERVICES CONNECTION FEES	(\$1,350.00)	(9,450.00)	(\$20,332.37)	(\$10,882.37)
Sewer/ connections	\$ (79,843.69)	\$ (497,052.37)	\$ (1,021,801.83)	\$ (524,749.46)
204-43191-0000-001 WATER SALES CITY	(\$79,974.31)	(491,271.29)	(\$922,198.96)	(\$430,927.67)
204-43191-0000-003 WATER SALES RURAL	(\$107,574.11)	(701,771.40)	(\$1,383,296.95)	(\$681,625.55)
Water Sales	\$ (187,548.42)	\$ (1,193,042.69)	\$ (2,305,495.91)	\$ (1,112,453.22)
204-43193-0000-001 TAP SALES CITY	(\$2,250.00)	(15,751.00)	(\$81,776.25)	(\$66,025.25)
204-43193-0000-002 TAP SALES SEWER	(\$3,000.00)	(15,999.00)	(\$81,776.25)	(\$65,777.25)
204-43193-0000-003 TAP SALES RURAL	(\$2,250.00)	(64,750.00)	(\$81,776.25)	(\$17,026.25)
Tap Sales	\$ (7,500.00)	\$ (96,500.00)	\$ (245,328.75)	\$ (148,828.75)
204-43194-0000-001 SERVICE CHARGES CITY	(\$5,277.27)	(47,066.77)	(\$23,994.73)	\$23,072.04
204-43194-0000-002 SERVICE CHARGES SEWER	(\$8,977.89)	(59,552.13)	(\$98,678.00)	(\$39,125.87)
204-43194-0000-003 SERVICE CHARGES RURAL	(\$157.57)	(15,517.30)	(\$35,992.10)	(\$20,474.80)
Service Charges	\$ (14,412.73)	\$ (122,136.20)	\$ (158,664.83)	\$ (36,528.63)
204-44110-0000-001 INVESTMENT INCOME CITY	(\$5,703.08)	(19,531.94)	(\$48,172.73)	(\$28,640.79)
Investment Income	\$ (5,703.08)	\$ (19,531.94)	\$ (48,172.73)	\$ (28,640.79)
204-44120-0000-001 LEASE/RENTALS CITY	(\$600.00)	(3,600.00)	(\$7,200.00)	(\$3,600.00)
Lease Rentals	\$ (600.00)	\$ (3,600.00)	\$ (7,200.00)	\$ (3,600.00)
204-44530-0000-001 SALE OF EQUIPMENT	\$0.00	0.00	\$0.00	\$0.00
Sale of Equipment	\$ -	\$ -	\$ -	\$ -
204-44560-0000-003 DAMAGES RECOVERED FROM INDIVIDUALS	\$2.00	0.00	\$0.00	\$0.00
Dmages Recovered	(\$58,567.50)	(58,567.50)	\$0.00	\$58,567.50
204-44570-0000-003 CONTRIBUTIONS AND GIFTS	\$0.00	0.00	\$0.00	\$0.00
204-44990-0000-001 OTHER REVENUE(BAD DEBT RECOVERY)	(\$98.77)	(443.03)	\$0.00	\$443.03
204-47590-0000-001 OTHER FEDERAL THRU STATE	\$0.00	0.00	\$0.00	\$0.00
Grants/Contributions	\$ (98.77)	\$ (443.03)	\$ -	\$ 443.03
Total Revenue	\$ (354,274.19)	\$ (1,990,873.73)	\$ (3,786,664.05)	\$ (1,795,790.32)

EXPENSES

204-55900-0105-001 EMPLOYEE WAGES- SUPERVISOR	\$2,041.22	11,587.34	\$25,338.99	\$13,751.65
204-55900-0105-002 EMPLOYEE WAGES SUPERVISOR SEWER	\$2,041.22	11,587.34	\$25,338.99	\$13,751.65
204-55900-0105-003 EMPLOYEE WAGES SUPERVISOR RURAL	\$2,626.06	15,385.92	\$25,338.95	\$9,953.03
Supervisor	\$ 6,708.50	\$ 38,560.60	\$ 76,016.93	\$ 37,456.33
204-55900-0162-001 EMPLOYEE WAGES CLERICAL CITY	\$4,814.58	23,054.92	\$51,633.97	\$28,579.05
204-55900-0162-002 EMPLOYEE WAGES CLERICAL SEWER	\$4,805.51	23,869.03	\$17,602.49	(\$6,266.54)
204-55900-0162-003 EMPLOYEE WAGES CLERICAL RURAL	\$5,581.69	29,593.06	\$77,450.96	\$47,857.90
Clerical	\$ 15,201.78	\$ 76,517.01	\$ 146,687.42	\$ 70,170.41
204-55900-0187-001 EMPLOYEE WAGES OVERTIME CITY	\$1,685.79	13,885.55	\$35,432.12	\$21,546.57
204-55900-0187-003 EMPLOYEE WAGES OVERTIME RURAL	\$2,608.68	21,712.71	\$53,148.19	\$31,435.48
204-55900-0187-002 EMPLOYEE WAGES OVERTIME SEWER	\$377.68	2,786.40	\$6,667.33	\$3,880.93
Employee Wages	\$ 4,672.15	\$ 38,384.66	\$ 95,247.64	\$ 56,862.98
204-55900-0188-003 EMPLOYEE WAGES BONUS RURAL	\$0.00	7,320.00	\$6,672.90	(\$647.10)
204-55900-0188-001 EMPLOYEE WAGES BONUS CITY	\$0.00	4,880.00	\$4,448.60	(\$431.40)
204-55900-0188-002 EMPLOYEE WAGES BONUS SEWER	\$0.00	1,350.00	\$3,328.50	\$1,978.50
Employee Bonus	\$ -	\$ 13,550.00	\$ 14,450.00	\$ 900.00
204-55900-0189-001 EMPLOYEE WAGES OTHER SALARY CITY	\$4,528.55	83,032.47	\$172,099.10	\$89,066.63
204-55900-0189-002 EMPLOYEE WAGES OTHER SALARY SEWER	\$11,974.04	69,180.72	\$159,132.73	\$89,952.01
204-55900-0189-003 EMPLOYEE WAGES OTHER SALARY RURAL	\$3,600.29	102,883.67	\$258,148.65	\$155,264.98
Employee Wages	\$ 20,102.88	\$ 255,096.86	\$ 589,380.48	\$ 334,283.62
204-55900-0191-001 BOARD MEMBERS SALARY	\$0.00	1,350.00	\$3,600.00	\$2,250.00
Board Members	\$ -	\$ 1,350.00	\$ 3,600.00	\$ 2,250.00
204-55900-0196-001 IN SERVICE TRAINING CITY	\$0.00	519.33	\$4,019.40	\$3,500.07
204-55900-0196-002 IN-SERVICE TRAINING	\$255.00	728.33	\$1,116.50	\$388.17
204-55900-0196-003 IN SERVICE TRAINING RURAL	\$0.00	399.34	\$6,029.10	\$5,629.76
In service Training	\$ 255.00	\$ 1,647.00	\$ 11,165.00	\$ 9,518.00
204-55900-0201-001 EMPLOYEE BENEFIT SOCIAL SECURITY CITY	\$2,440.04	12,857.37	\$19,562.08	\$6,704.71
204-55900-0201-002 EMPLOYEE BENEFIT SOCIAL SECURITY SEWER	\$1,374.38	6,357.45	\$14,608.05	\$8,250.60
204-55900-0201-003 EMPLOYEE BENEFIT SOCIAL SECURITY RURAL	\$2,796.77	13,775.40	\$29,343.14	\$15,567.74
Social security	\$ 6,611.19	\$ 32,990.22	\$ 63,513.27	\$ 30,523.05
204-55900-0204-001 EMPLOYEE BENEFIT STATE RETIREMENT CITY	\$1,283.13	6,853.28	\$18,373.48	\$11,520.20
204-55900-0204-002 EMPLOYEE BENEFIT STATE RETIREMENT SEWER	\$795.82	3,691.89	\$6,124.50	\$2,432.61
204-55900-0204-003 EMPLOYEE BENEFIT STATE RETIREMENT RURAL	\$1,907.65	10,268.65	\$20,868.64	\$10,599.99
Retirement	\$ 3,986.60	\$ 20,813.82	\$ 45,366.62	\$ 24,552.80
204-55900-0207-001 EMPLOYEE BENEFIT MEDICAL CITY	\$2,337.05	14,754.02	\$28,108.08	\$13,354.06
204-55900-0207-002 EMPLOYEE BENEFIT MEDICAL SEWER	\$1,414.20	8,770.64	\$20,989.80	\$12,219.16
204-55900-0207-003 EMPLOYEE BENEFIT MEDICAL RURAL	\$3,505.50	22,130.64	\$42,162.12	\$20,031.48
Medical Insurance	\$ 7,256.75	\$ 45,655.30	\$ 91,260.00	\$ 45,604.70
204-55900-0301-001 ACCOUNTING SERVICES	\$ -	\$ -	\$ 4,171.75	\$ 4,171.75
Accounting	\$ -	\$ -	\$ 4,171.75	\$ 4,171.75

Account		December	2021 YTD Actual	YTD Budget	YTD Budget
		Actual Balance	Balance	Total	Remaining
204-55900-0307-001	COMMUNCIATION CITY	\$674.04	3,283.76	\$10,200.00	\$6,916.24
204-55900-0307-002	COMMUNICATION SEWER	\$164.75	1,242.85	\$4,500.00	\$3,257.15
204-55900-0307-003	COMMUNICATION RURAL	\$1,572.46	9,486.89	\$15,300.00	\$5,813.11
Communication		\$ 2,411.25	\$ 14,013.50	\$ 30,000.00	\$ 15,986.50
204-55900-0317-001	DATA PROCESSING CITY	\$1,622.67	10,546.33	\$22,333.34	\$11,787.01
204-55900-0317-002	DATA PROCESSING SEWER	\$1,622.67	10,678.33	\$22,333.33	\$11,655.00
204-55900-0317-003	DATA PROCESSING RURAL	\$1,622.69	11,614.34	\$22,333.33	\$10,718.99
Data Processing		\$ 4,868.03	\$ 32,839.00	\$ 67,000.00	\$ 34,161.00
204-55900-0320-001	DUES AND MEMBERSHIPS CITY	\$316.66	1,457.64	\$1,749.32	\$291.68
204-55900-0320-002	DUES AND MEMBERSHIPS SEWER	\$316.68	929.66	\$583.11	(\$346.55)
204-55900-0320-003	DUES AND MEMBERSHIPS RURAL	\$316.66	1,952.53	\$2,332.43	\$379.90
Dues and Memberships		\$ 950.00	\$ 4,339.83	\$ 4,664.86	\$ 325.03
204-55900-0321-001	ENGINEERING SERVICES	\$0.00	0.00	\$3,416.66	\$3,416.66
204-55900-0321-002	ENGINEERING SERVICES	\$0.00	0.00	\$3,416.66	\$3,416.66
204-55900-0321-003	ENGINEERING SERVICES	\$6,000.00	6,000.00	\$3,416.68	(\$2,583.32)
Engineering Services		\$ 6,000.00	\$ 6,000.00	\$ 10,250.00	\$ 4,250.00
204-55900-0332-001	LEGAL NOTICES, RECORDINGS CITY	\$0.00	0.00	\$333.33	\$333.33
204-55900-0332-002	LEGAL NOTICES, RECORDINGS SEWER	\$0.00	0.00	\$333.33	\$333.33
204-55900-0332-003	LEGAL NOTICES, RECORDINGS RURAL	\$0.00	0.00	\$333.34	\$333.34
Legal Notices		\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
204-55900-0335-001	MAINTENANCE REPAIRS BUILDING CITY	\$0.00	0.00	\$1,000.00	\$1,000.00
204-55900-0335-002	MAINTENANCE REPAIR BLD SEWER	\$0.00	0.00	\$1,000.00	\$1,000.00
204-55900-0335-003	MAINTENANCE REPAIR BUILDING RURL	\$0.00	0.00	\$1,000.00	\$1,000.00
Maintenance Buildings		\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
204-55900-0336-001	MAINTENANCE REPAIR EQUIPMENT CITY	\$486.22	5,231.02	\$18,393.33	\$13,162.31
204-55900-0336-002	MAINTENANCE REPAIR EQUIPMENT SEWER	\$0.00	16,972.98	\$18,393.34	\$1,420.36
204-55900-0336-003	MAINTENANCE REPAIR EQUIPMENT RURAL	\$729.34	8,181.45	\$18,393.33	\$10,211.88
Maintenance equipment		\$ 1,215.56	\$ 30,385.45	\$ 55,180.00	\$ 24,794.55
204-55900-0337-001	MAINTENANCE/ REPAIR OFFICE EQUIPMENT	\$0.00	316.15	\$929.66	\$613.51
204-55900-0337-002	MAINTENACNE/REPAIRS OFFICE EQUIPMENT	\$0.00	0.00	\$929.66	\$929.66
204-55900-0337-003	MAINTENACNE/REPAIRS OFFICE EQUIPMENT	\$0.00	474.23	\$929.68	\$455.45
Maintenance Office Equipment		\$ -	\$ 790.38	\$ 2,789.00	\$ 1,998.62
204-55900-0338-001	MAINTENANCE REPAIR VEHICLES CITY	\$148.54	2,678.93	\$5,000.00	\$2,321.07
204-55900-0338-002	MAINTENANCE REPAIR VEHICLES SEWER	\$0.00	843.71	\$5,000.00	\$4,156.29
204-55900-0338-003	MAINTENANCE REPAIR VEHICLES RURAL	\$318.80	5,432.75	\$5,000.00	(\$432.75)
Maintenance Vehicles		\$ 467.34	\$ 8,955.39	\$ 15,000.00	\$ 6,044.61
204-55900-0348-001	POSTAL CHARGES CITY	\$142.00	189.70	\$3,970.00	\$3,780.30
204-55900-0348-002	POSTAL CHARGES SEWER	\$100.00	100.00	\$3,970.00	\$3,870.00
204-55900-0348-003	POSTAL CHARGES RURAL	\$216.62	388.18	\$3,970.00	\$3,581.82
Postal Charges		\$ 458.62	\$ 677.88	\$ 11,910.00	\$ 11,232.12
204-55900-0355-001	TRAVEL	\$0.00	0.00	\$1,000.00	\$1,000.00
204-55900-0355-002	TRAVEL	\$0.00	447.00	\$500.00	\$53.00
204-55900-0355-003	TRAVEL	\$0.00	0.00	\$1,000.00	\$1,000.00
Travel		\$ -	\$ 447.00	\$ 2,500.00	\$ 2,053.00
204-55900-0359-002	DISPOSAL FEES	\$1,139.97	3,971.95	\$7,343.00	\$3,371.05
Disposal Fees		\$ 1,139.97	\$ 3,971.95	\$ 7,343.00	\$ 3,371.05
204-55900-0361-001	PERMITS CITY	\$100.00	240.00	\$4,800.00	\$4,560.00
204-55900-0361-002	PERMITS SEWER	\$0.00	100.00	\$3,000.00	\$2,900.00
204-55900-0361-003	PERMITS RURAL	\$100.00	310.00	\$7,200.00	\$6,890.00
Permits		\$ 200.00	\$ 650.00	\$ 15,000.00	\$ 14,350.00
204-55900-0399-001	OTHER CONTRACTED SERVICES CITY	\$214.00	1,853.16	\$4,800.00	\$2,946.84
204-55900-0399-002	OTHER CONTRACTED SERVICES SEWER	\$0.00	6,239.18	\$3,000.00	(\$3,239.18)
204-55900-0399-003	OTHER CONTRACTED SERVICES RURAL	\$214.00	2,610.16	\$7,200.00	\$4,589.84
Other Contracted services		\$ 428.00	\$ 10,702.50	\$ 15,000.00	\$ 4,297.50
204-55900-0415-001	ELECTRICITY CITY	\$2,940.37	23,424.91	\$70,315.04	\$46,890.13
204-55900-0415-002	ELECTRICITY SEWER	\$11,020.54	66,782.69	\$133,494.16	\$66,711.47
204-55900-0415-003	ELECTRICITY RURAL	\$9,665.64	49,917.09	\$86,190.80	\$36,273.71
Electricity		\$ 23,626.55	\$ 140,124.69	\$ 290,000.00	\$ 149,875.31
204-55900-0425-001	GASOLINE CITY	\$1,205.98	7,635.23	\$12,490.92	\$4,855.69
204-55900-0425-002	GASOLINE SEWER	\$376.58	1,867.44	\$3,469.70	\$1,602.26
204-55900-0425-003	GASOLINE RURAL	\$1,808.99	11,472.47	\$18,736.38	\$7,263.91
Gasoline		\$ 3,391.55	\$ 20,975.14	\$ 34,697.00	\$ 13,721.86
204-55900-0434-001	NATURAL GAS CITY	\$565.13	1,141.07	\$1,891.38	\$750.31
204-55900-0434-002	NATURAL GAS SEWER	\$0.00	418.18	\$1,396.49	\$978.31
204-55900-0434-003	NATURAL GAS RURAL	\$847.70	1,811.61	\$2,837.09	\$1,025.48
Natural Gas		\$ 1,412.83	\$ 3,370.86	\$ 6,124.96	\$ 2,754.10
204-55900-0435-001	OFFICE SUPPLIES CITY	\$313.99	1,014.84	\$2,089.22	\$1,074.38
204-55900-0435-002	OFFIC SUPPLIES SEWER	\$613.85	990.88	\$1,069.78	\$78.90
204-55900-0435-003	OFFICE SUPPLIES RURAL	\$446.97	1,581.16	\$3,133.84	\$1,552.68
Office Supplies		\$ 1,374.81	\$ 3,586.88	\$ 6,292.84	\$ 2,705.96
204-55900-0450-001	TIRES AND TUBES CITY	\$20.00	1,531.05	\$1,753.20	\$222.15
204-55900-0450-002	TIRES AND TUBES SEWER	\$0.00	0.00	\$2,000.00	\$2,000.00
204-55900-0450-003	TIRES AND TUBES RURAL	\$0.00	2,351.23	\$2,629.80	\$278.57
Tires and Tubes		\$ 20.00	\$ 3,882.28	\$ 6,383.00	\$ 2,500.72
204-55900-0463-001	TESTING (WATER SAMPLES, ETC) CITY	\$280.00	2,200.69	\$13,828.62	\$11,627.93
204-55900-0463-002	TESTING (WATER SAMPLES, ETC) SEWER	\$237.36	2,756.50	\$4,609.55	\$1,853.05
204-55900-0463-003	TESTING (WATER SAMPLES, ETC) RURAL	\$476.00	3,042.80	\$16,350.83	\$13,308.03
Testing		\$ 993.36	\$ 7,999.99	\$ 34,789.00	\$ 26,789.01

Account	December Actual Balance	2021 YTD Actual Balance	YTD Budget Total	YTD Budget Remaining	
204-55900-0468-001	CHEMICALS CITY	\$6,949.11	23,545.47	\$46,200.00	\$22,654.53
204-55900-0468-002	CHEMICALS SEWER	\$3,524.38	14,806.41	\$59,500.00	\$44,693.59
204-55900-0468-003	CHEMICALS RURAL	\$10,423.69	35,310.87	\$69,300.00	\$33,989.13
Chemicals		\$ 20,897.18	\$ 73,662.75	\$ 175,000.00	\$ 101,337.25
204-55900-0499-001	OTHER SUPPLIES AND MATERIALS CITY	\$16,195.99	120,746.24	\$117,403.81	-\$ 3,342.43
204-55900-0499-002	OTHER SUPPLIES AND MATERIALS SEWER	\$ 480.14	4,362.81	\$55,906.57	\$51,543.76
204-55900-0499-003	OTHER SUPPLIES AND MATERIALS RURAL	-\$60,630.62	107,973.42	\$176,105.72	\$68,132.30
Other Supplies		-\$43,954.49	\$ 233,082.47	\$ 349,416.10	\$ 116,333.63
204-55900-0506-001	LIABILITY INSURANCE CITY	\$2,361.33	14,464.31	\$28,333.33	\$13,869.02
204-55900-0506-002	LIABILITY INSURANCE SEWER	\$2,361.33	14,464.31	\$28,333.33	\$13,869.02
204-55900-0506-003	LIABILITY INSURANCE RURAL	\$2,361.34	14,464.38	\$28,333.34	\$13,868.96
Liability Ins		\$ 7,084.00	\$ 43,393.00	\$ 85,000.00	\$ 41,607.00
204-55900-0514-001	DEPRECIATION CITY	\$22,205.00	133,230.00	\$228,007.64	\$94,777.64
204-55900-0514-002	DEPRECIATION SEWER	\$22,205.00	133,230.00	\$334,773.12	\$201,543.12
204-55900-0514-003	DEPRECIATION RURAL	\$22,205.00	133,230.00	\$342,011.48	\$208,781.48
Depreciation		\$ 66,615.00	\$ 399,690.00	\$ 904,792.24	\$ 505,102.24
204-55900-0599-001	OTHER CHARGES CITY	\$10,444.24	32,224.44	\$25,000.00	(\$7,224.44)
204-55900-0599-002	OTHER CHARGES SEWER	\$183.77	64,749.35	\$25,000.00	(\$39,749.35)
204-55900-0599-003	OTHER CHARGES RURAL	\$2,094.61	22,940.86	\$25,000.00	\$2,059.14
Other Charges		\$ 12,722.62	\$ 119,914.65	\$ 75,000.00	\$ (44,914.65)
204-55900-0603-001	INTEREST ON LOAN	\$0.00	0.00	\$10,493.98	\$10,493.98
204-55900-0603-002	INTEREST ON LOAN SEWER	\$11,645.72	53,832.81	\$104,845.06	\$51,012.25
204-55900-0603-003	INTEREST ON LOAN	\$0.00	0.00	\$15,740.96	\$15,740.96
Int on Loans		\$ 11,645.72	\$ 53,832.81	\$ 131,080.00	\$ 77,247.19
204-55900-0719-001	OFFICE EQUIPMENT	\$0.00	0.00	\$2,800.00	\$2,800.00
204-55900-0719-002	OFFICE EQUIPMENT	\$0.00	0.00	\$1,000.00	\$1,000.00
204-55900-0719-003	OFFICE EQUIPMENT	\$0.00	0.00	\$4,200.00	\$4,200.00
Office Equipment		\$ -	\$ -	\$ 8,000.00	\$ 8,000.00
Total Expenses		\$ 188,762.75	\$ 1,741,853.87	\$ 3,488,071.11	\$ 1,746,217.24
Net Profit/Loss		\$ (165,511.44)	\$ (249,019.86)	\$ (298,592.94)	\$ (49,573.08)

Hartsville Trousdale Water and Sewer Balance Sheet

Fiscal Year: 2021
 Comparative Year: 0
 Include Thru: December

Account	2022 Beginning Balance	Previous Period Balance	2022 YTD 12/31/21
204-11120-0000-000 CASH ON HAND	400.00	400.00	400.00
204-11130-0000-000 CASH WBT550167	124,257.11	(48.37)	67,788.09
204-11130-0000-001 CB CD MATURITY 12/18/2021 2.1877%	1,033,298.27	1,038,996.09	1,044,663.05
204-11130-0000-003 CB CD MATURITY 08/06/2023 2.75%	563,656.29	571,425.82	571,425.82
204-11130-0000-004 PAYROLL ACCOUNT	10,005.06	22,100.13	10,003.44
204-11130-0000-005 MONEY MARKET ACCOUNT	2,688,011.93	2,763,933.07	2,639,087.36
Total Cash	\$ 4,419,628.66	\$ 4,396,806.74	\$ 4,333,367.76
204-11140-0000-000 ACCOUNTS RECEIVABLE	328,548.41	307,833.56	307,969.71
204-11170-0000-000 CASH EQUIVALENTS/VOUCHERS	212.44	0.00	0.00
204-11600-0000-000 PREPAID ITEMS	85,008.04	49,588.04	42,504.04
204-12250-0000-000 NET PENSION ASSET	2,356.00	2,356.00	32,639.00
Short Term Assets	\$ 416,124.89	\$ 359,777.60	\$ 383,112.75
204-13200-0000-000 LAND	408,043.39	408,043.39	408,043.39
204-13300-0000-000 BUILDINGS AND IMPROVEMENTS	26,000.00	26,000.00	26,000.00
204-13310-0000-000 ACCUMULATED DEPCIATION BUILDINGS	(19,524.97)	(19,524.97)	(19,524.97)
204-13400-0000-000 INFRASTURE	29,477,033.17	29,511,499.70	29,511,499.70
204-13410-0000-000 ACCUMULATED DEPRECIATION INFRASTRUCTURE	(11,407,624.90)	(11,407,624.90)	(11,407,624.90)
204-13700-0000-000 MACHINERY AND EQUIOMENT	1,717,657.17	1,746,409.07	1,746,409.07
204-13910-0000-000 ALLOWANCE FOR DEPRECIATION	(973,956.66)	(1,307,031.66)	(1,375,888.35)
Long Term Assets	\$ 19,227,627.20	\$ 18,957,770.63	\$ 18,888,913.94
204-13800-0000-000 CONSTRUCTION IN PROGRESS	0.00	0.00	0.00
204-13800-0000-002 CDBG 2019 FLEX NET SYSTEM	576,484.15	576,484.15	576,484.15
204-13800-0000-001 CIP HONEYSUCKLE AND 141 EXTENSION	0.00	0.00	0.00
204-13800-0000-003 POLE BARN	0.00	0.00	0.00
204-13800-0000-004 WATER TREATMENT PLANT PROJECT	0.00	0.00	0.00
204-13800-0000-005 FIRE HYDRANT PROJECT	154,301.98	154,301.98	316,363.63
204-13800-0000-006 SHOP BUILDING	19,800.00	237,016.52	352,754.55
204-13800-0000-007 PAINTING PIPE GALLERY AT WTP	0.00	8,200.00	8,200.00
204-13800-0000-008 TANK PROJECT	32,822.50	56,035.00	56,035.00
Construction in Progress	\$ 783,408.63	\$ 1,032,037.65	\$ 1,309,837.33
204-15400-0000-000 PENSION CHANGES IN EXPERIENCE	79,853.00	79,853.00	(6,257.00)
204-15401-0000-000 PENSION CHANGES IN ASSUMPTION	15,584.00	15,584.00	23,461.00
204-15402-0000-000 PENSION CHANGES IN INVESTMENT EARNINGS	0.00	0.00	33,135.00
204-15404-0000-000 PENSION CHANGES AFTER MEASUREMENT DATE	36,008.00	36,008.00	76,976.00
Changes in Pension	\$ 131,445.00	\$ 131,445.00	\$ 127,315.00
Total Assets	\$ 24,978,234.38	\$ 24,877,837.62	\$ 25,042,546.78
204-21100-0000-000 ACCOUNTS PAYABLE	(253,957.22)	(97,589.74)	(69,227.44)
204-21200-0000-000 ACCRUED WAGES	(12,564.74)	(25,898.89)	(18,847.13)
204-21310-0000-000 INCOME TAX WITHHELD	0.00	1,415.88	0.00
204-21320-0000-000 SOCIAL SECURITY TAX FICA	0.00	1,953.58	0.00
204-21325-0000-000 EMPLOYEE MEDICARE DEDUCTION	0.00	456.86	0.00
204-21330-0000-000 RETIREMENT CONTRIBUTIONS	0.00	587.48	(0.02)
204-21342-0000-000 HEALTH INSURANCE	143.08	187.81	198.46
204-21343-0000-000 AMERICAN GENERAL	(35.70)	(165.76)	(189.41)
204-21344-0000-000 DENTAL INSURANCE	12.85	181.91	118.21
204-21345-0000-000 AFLAC	(189.50)	(159.94)	(189.74)
204-21346-0000-000 OTHER PR DED/LIFE OF ALABAMA	(10.66)	(10.66)	(10.66)
204-21347-0000-000 AMERICAN FIEDLITY	48.54	295.96	192.10
204-21348-0000-000 VISION	(4.66)	2.34	(1.32)
204-21395-0000-000 ACCRUED LEAVE CURRENT	(28,382.23)	(28,382.23)	(28,382.23)
204-21500-0000-000 DUE TO SOLID WASTE	(6,268.69)	(9,396.46)	(8,868.70)
204-21530-0000-000 DUE TO STATE SALES TAX	(16,355.66)	(14,414.53)	(14,923.49)
204-21900-0000-001 LEAK PROTECTION	346.64	(7,915.74)	(18,733.19)
204-21900-0000-002 LINE PROTECTION	(10.00)	8,207.30	5,556.80
204-21900-0000-003 LEAK PROTECTION SEWER	0.00	(3,348.85)	(6,733.11)
204-21900-0000-004 LINE PROTECTION SEWER	0.00	0.00	(32.50)
Short Term Liabilities	\$ (317,227.95)	\$ (173,993.68)	\$ (160,073.37)
204-21951-0000-000 CUSTOMER DEPOSIT	(4,000.00)	(4,000.00)	(4,000.00)
204-27200-0000-002 REVENUE BONDS PAYABLE RD 48085-24	(3,319,212.11)	(3,291,522.05)	(3,285,787.56)
204-27200-0000-003 REVENUE BONDS PAYABLE RD 48085-1000	(1,748,345.81)	(1,735,362.96)	(1,727,123.18)
204-29980-0000-000 PENSION CHANGES IN EXPERIENCE	(33,929.00)	(33,929.00)	(68,112.00)
204-29982-0000-000 CHANGES IN INVESTMENT EARNINGS	(20,687.00)	(20,687.00)	(19,392.00)
Long Term Liabilities	\$ (5,126,173.92)	\$ (5,085,501.01)	\$ (5,104,414.74)
Total Liabilities	\$ (5,443,401.87)	\$ (5,259,494.69)	\$ (5,264,488.11)
204-39900-0000-000 FUND BALANCE	\$ 19,534,832.51	\$ 19,618,342.93	\$ 19,778,058.67

Hartsville Trousdale Water and Sewer Utility District
Code Summary Report

Cycle(s) All
 Customer Type(s) All
 Service Type(s) All
 Print Code Summary Report For Historical Billing
 Account Number Range All

Break Report Down
 Break Down AddOns By Service Type
 Use Reading Factor
 Print Add On Usage
 Include Inactive Services
 Inactive Services To Include

By Route
 Inactive Services With Arrears Shown In Billing
 12/22/2021 To 12/22/2021

Filter By Reporting Groups

Transaction Date Range

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage
***** Summary For All Routes *****							
GA Garbage	099 Invalid Code	3	0	\$0.00	\$0.00	\$0.00	
	200 Garbage Residential	860	38	\$16,454.00	\$2,242.01	\$18,696.01	66
	201 Business 1 Per Week	108	2	\$3,096.00	\$108.44	\$3,204.44	
	202 Business 2 Per Week	3	0	\$106.00	\$0.00	\$106.00	
	204 Business 4 Per Week	1	0	\$30.50	\$0.00	\$30.50	
	205 Business 5 Per Week	6	0	\$192.00	\$0.00	\$192.00	
		40		\$19,878.50	\$2,350.45	\$22,228.95	66
SW Sewer	012 Rural	3	0	\$110.90	\$6.54	\$117.44	20,196
	021 City Inside City	1,110	39	\$42,511.20	\$8,670.21	\$51,181.41	5,773,288
	022 City Inside Rural	1	0	\$19.22	\$0.00	\$19.22	2,478
	282 TTCC Rural	1	0	\$39,479.56	\$0.00	\$39,479.56	4,809,420
		39		\$82,120.88	\$8,676.75	\$90,797.63	10,605,382
SP Sprinklers	300 Sprinklers	1	0	\$1.00	\$0.00	\$1.00	
		0		\$1.00	\$0.00	\$1.00	
WT Water	012 Rural Hartsville	1,928	43	\$84,977.72	\$7,137.86	\$92,115.58	6,646,410
	013 Rural Macon Co	153	2	\$7,608.77	\$731.12	\$8,339.89	613,679
	014 Rural Smith Co	10	0	\$382.20	\$0.00	\$382.20	29,596
	015 Rural Summer Co	6	0	\$184.70	\$0.00	\$184.70	11,307
	016 Rural Wilson Co	16	0	\$841.22	\$0.00	\$841.22	71,334
	021 City Hartsville	1,127	40	\$42,463.85	\$8,737.63	\$51,201.48	5,697,521
	202 Rural Dry Tap H Rura	4	0	\$36.00	\$0.00	\$36.00	0
	242 CastalianSpringsFlat	3	0	\$9,544.19	\$0.00	\$9,544.19	2,627,917
	252 Rural SouthSide UD	1	0	\$4,006.98	\$0.00	\$4,006.98	1,103,030
	264 CordellHull UD Smith	1	0	\$600.69	\$0.00	\$600.69	166,207
	272 Rural Lafavette	1	0	\$0.00	\$0.00	\$0.00	0

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage
	282 Rural TTCC Hartsvill	1	0	\$39,479.54	\$0.00	\$39,479.54	4,809,420
	521 City Commercial Hart	4	0	\$734.63	\$0.00	\$734.63	129,024
	993 Rural Track Usage	2	0	\$0.00	\$0.00	\$0.00	209,369
		85		\$190,860.49	\$16,606.61	\$207,467.10	22,114,814
LK Leak Protec	001 Residential	2,751	68	\$8,803.20	\$598.34	\$9,401.54	
	002 Commercial	167	2	\$1,670.00	\$62.50	\$1,732.50	
	003 Commercial Multi	17	0	\$340.00	\$20.00	\$360.00	
	004 Opt Out	265	0	\$0.00	\$0.00	\$0.00	
		70		\$10,813.20	\$680.84	\$11,494.04	
LP Line Protec	001 Residential	493	11	\$2,475.00	\$174.22	\$2,649.22	
	002 Commercial	13	0	\$175.50	\$0.00	\$175.50	
	003 Opt Out	2,688	11	\$0.00	\$0.00	\$0.00	
		22		\$2,650.50	\$174.22	\$2,824.72	
SV Service Chz	004 Bore Fee	2	0	\$0.00	\$0.00	\$0.00	
	013 Meter Test	0	1	\$0.00	\$1.00	\$1.00	
	016 Past Due After Hours	0	3	\$0.00	\$0.00	\$0.00	
	017 Return Check Fee	0	6	\$0.00	\$161.88	\$161.88	
	254 Past Due City	0	41	\$0.00	\$1,794.00	\$1,794.00	
	255 Past Due Rural	1	8	\$0.00	\$339.84	\$339.84	
		59		\$0.00	\$2,296.72	\$2,296.72	
SL Sewer Leak	001 Residential	919	8	\$2,159.65	\$110.15	\$2,269.80	
	002 Sewer Commercial	158	1	\$1,027.00	\$21.10	\$1,048.10	
	003 SewerCommercial Mult	16	0	\$208.00	\$13.00	\$221.00	
	004 Sewer Leak OPT OUT	15	0	\$0.00	\$0.00	\$0.00	
		9		\$3,394.65	\$144.25	\$3,538.90	
LS Sewer Line	001 Sewer Line Residenti	5	0	\$32.50	\$0.00	\$32.50	
	004 Sewer Line Opt Out	181	0	\$0.00	\$0.00	\$0.00	
		0		\$32.50	\$0.00	\$32.50	
State Tax	11 Hartsville Rural	15	1	\$3,688.05	\$0.00	\$3,688.05	
	12 Hartsville City	2,955	57	\$11,375.75	\$0.00	\$11,375.75	
	13 Macon County	150	2	\$685.32	\$0.00	\$685.32	
	14 Smith County	10	0	\$35.35	\$0.00	\$35.35	
	15 Summer County	6	0	\$0.00	\$0.00	\$0.00	
	16 Wilson County	16	0	\$77.80	\$0.00	\$77.80	
		60		\$15,862.27	\$0.00	\$15,862.27	
	Total Taxes	60		\$15,862.27	\$0.00	\$15,862.27	
Penalty	01 Penalty - Water City	0	33	\$0.00	\$0.00	\$0.00	
	02 Penalty - Water Rural	0	24	\$0.00	\$0.00	\$0.00	
	03 Penalty - Sewer	0	37	\$0.00	\$0.00	\$0.00	
		94		\$0.00	\$0.00	\$0.00	
	Total Penalties	94		\$0.00	\$0.00	\$0.00	
Credit		183	14	\$0.00	(\$22,479.80)	(\$22,479.80)	

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage
Report Totals				\$325,613.99	\$8,450.04	\$334,064.03	32,720,262

**Hartsville Trousdale Water and Sewer
12/30/2021**

Tap Sales fye 2022	3/4"	\$2250.00 ea	1"	\$2600.00 ea	sewer	\$3000.00 ea	QTY	\$
1st qtr	23	\$51,750.00	3	\$7,800.00	3	\$9,000.00	29	\$68,550.00
2nd qtr	8	\$18,000.00	2	\$5,200.00	2	\$6,000.00	12	\$29,200.00
3rd qtr								
4th qtr								
Total YTD	31	\$69,750.00	5	\$13,000.00	5	\$15,000.00	41	\$97,750.00

Connection Fees	City		Rural		Hydrants		Total	\$
1st qtr	52	\$3,900.00	109	\$8,175.00	2	\$200.00	163	\$12,275.00
2nd qtr	37	\$2,775.00	50	\$3,750.00	0	\$0.00	87	\$6,525.00
3rd qtr								
4th qtr								
Total YTD	89	\$6,675.00	159	\$11,925.00	2	\$200.00	250	\$18,800.00

WATER LOSS WORKSHEET

	2021						2022						TOTAL
	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	
WATER PUMPED	37.835	38.097	37.084	42.014	32.932	34.265							222.23
WATER SOLD	19.657	22.220	21.141	18.316	17.069	18.224							116.63
WHOLESALE	4.106	4.968	4.389	4.187	3.881	3.891							25.42
TOTAL WATER SOLD	23.763	27.187	25.530	22.503	20.950	22.115							142.05
METER IN HOUSE	0.341	0.427	0.438	0.484	0.493	0.596							2.78
FIRE DEPART	0.000	0.000	0.000	0.000	0.000	0.000							0.00
FLUSHING	0.072	0.079	0.069	0.069	0.004	0.005							0.30
BILL ADJ	0.000	0.000	0.000	0.000	0.000	0.000							0.00
TOTAL ACCOUNTED FOR WATER	24.177	27.693	26.037	23.057	21.447	22.715							145.13
TOTAL UNACCOUNTED FOR WATER	13.658	10.404	11.047	18.957	11.485	11.550							77.10
% UNACCOUNTED FOR WATER LOSS 2021-22	36.1%	27.3%	29.8%	45.1%	34.9%	33.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% UNACCOUNTED FOR WATER LOSS 2020-21	32.9%	26.1%	40.7%	42.9%	38.4%	37.6%	30.3%	38.4%	40.2%	35.0%	37.2%	28.9%	35.7%

WATER PUMPED VS TOTAL WATER SOLD	37.2%	28.6%	31.2%	46.4%	36.4%	35.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.4%
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ELECTRICITY	\$ 12,499.29	\$ 11,647.52	\$ 12,326.17	\$ 11,385.07	\$12,819.26	\$11,005.14							\$ 71,682.45
CHEMICALS	\$ 2,181.60	\$ 8,839.28	\$ 10,565.52	\$ 8,777.64	\$10,889.07	\$16,501.00							\$ 57,754.11

WATER SALES	\$ 201,159.82	\$ 220,185.71	\$ 210,284.30	\$ 194,423.56	\$ 183,426.67	\$ 190,860.49							\$ 1,200,340.55
SEWER SALES	\$ 82,444.89	\$ 87,727.18	\$ 85,737.42	\$ 77,769.64	\$ 77,969.89	\$ 82,120.88							\$ 493,769.90
TOTAL SALES	\$ 283,604.71	\$ 307,912.89	\$ 296,021.72	\$ 272,193.20	\$ 261,396.56	\$ 272,981.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,694,110.45

WATER SOLD	23.7634	27.1874	25.5297	22.5033	20.9500	22.1148							142.0486
WATER SOLD TOTAL	23.7634	27.1874	25.5297	22.5033	20.9500	22.1148	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	142.0486

WATER PUMPED	37.835	38.097	37.084	42.014	32.932	34.265	34.640	0	0	0	0	0	256.867
	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	37.835	38.097	37.084	42.014	32.932	34.265	34.640	0.000	0.000	0.000	0.000	0.000	256.867

Hartsville/Trousdale County Government, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2021

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
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WATER AND SEWER UTILITY DEPARTMENT

2021-001	The department had deficiencies in the maintenance of capital asset records.	234
2021-002	Competitive bids were not solicited for some work on sewer lines.	235

Hartsville/Trousdale Water/Sewer Utility District

P. O. Box 66 • 328 Broadway • Hartsville, Tennessee 37074-0066
Phone: 615 374 3484 • Fax: 615 374 0558
www.hartsvillewater.com

Tommy McFarland
General Manager
tommy.mcfarland@trousdalecountyttn.gov

Corrective Action Plan

FINDING 2021-001 THE OFFICE HAD DEFICIENCIES IN THE MAINTENANCE OF CAPITAL ASSETS RECORDS (Internal Control – Significant Deficiency Under Government Auditing Standards)

Response and Corrective Action Plan Prepared by: **Mary Dale Welch, Bookkeeper**

Person Responsible for Implementing the Corrective Action: **Tommy McFarland**

Anticipated Completion Date of Corrective Action: **1/1/2022**


Repeat Finding: **No.**

Reason Corrective Action was Not Taken in the Prior Year: **N/A**

All capital assets records will be properly maintained in accordance with departmental polices and generally accepted accounting principles.

An annual inventory will be performed to help ensure accuracy of the records.

Signature: _____



Tommy McFarland
General Manager

COMMISSIONERS

Heather Bay
Chairman

Mark White
Co-Chairman

Todd Webber
Secretary

Stephen Chambers
Commissioner

Dwight Jewell
Commissioner

Kendra Stafford
Commissioner

Hartsville/Trousdale Water/Sewer Utility District

P. O. Box 66 • 328 Broadway • Hartsville, Tennessee 37074-0066
Phone: 615 374 3484 • Fax: 615 374 0558
www.hartsvillewater.com

Tommy McFarland
General Manager
tommy.mcfarland@trousdalecountyttn.gov

Corrective Action Plan

**FINDING 2021-002 COMPETITIVE BIDS WERE NOT SOLICITED FOR WORK ON SEWER LINES
(Noncompliance Under *Government Auditing Standards*)**

Response and Corrective Action Plan Prepared by: **Mary Dale Welch, Bookkeeper**

Person Responsible for Implementing the Corrective Action: **Tommy McFarland**

Anticipated Completion Date of Corrective Action: **1/1/2022**

Repeat Finding: **No.**

Reason Corrective Action was Not Taken in the Prior Year: **N/A**

Any utility service contract will be complied with in accordance with the contract's provisions set forth in the signed agreement. The utility will be extending the terms of the agreement for 3 years and rebidding it when its term expires.

All purchases above \$10,000.00 will be competitively bid.

Signature: _____



Tommy McFarland
General Manager

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