

**SEWER FUND**

GL Number	Description	2020 Activity	YTD As Of		
			12/31/2021	2022 ADOPTED	2023 PROPOSED
590-000-485.000	CONNECTION (TAP-IN) PERMIT	0.00	270.00	0.00	0.00
590-000-501.000	FEDERAL REVENUE	0.00	0.00	0.00	0.00
590-000-545.000	STATE GRANT - CDBG-2ND/3RD/4TH	0.00	0.00	0.00	0.00
590-000-641.000	METERED SALES	1,511,418.46	1,674,821.58	1,683,500.00	1,683,500.00
590-000-644.000	FLAT RATE CHARGE	0.00	0.00	0.00	0.00
590-000-645.000	SEWER BASE RATE	0.00	0.00	0.00	0.00
590-000-651.000	CONNECTION FEES	0.00	750.00	0.00	0.00
590-000-662.000	PENALTIES	0.00	8,802.57	3,300.00	3,300.00
590-000-665.000	INTEREST EARNED	4,046.80	2,566.49	2,500.00	2,500.00
590-000-680.000	MISCELLANEOUS INCOME	0.00	(2,211.20)	0.00	0.00
590-000-699.591	TRANSFER IN	0.00	0.00	0.00	150,000.00
590-000-960.000	UNCOLLECTIBLES	0.00	0.00	0.00	0.00
		1,515,465.26	1,684,999.44	1,689,300.00	1,839,300.00

GL Number	Description	2020 Activity	YTD As Of		
			12/31/2021	2022 ADOPTED	2023 PROPOSED
ADMINISTRATION					
590-541-702.000	SALARIES	49,106.96	41,116.11	40,880.00	40,880.00
590-541-708.000	UNEMPLOYMENT COMPENSATION	0.76	3.33	10.00	10.00
590-541-709.000	FICA	2,391.13	3,119.11	3,130.00	3,130.00
590-541-711.000	PENSION EXPENSE (GASB 68)	10,409.08	(290,872.34)	0.00	0.00
590-541-712.000	INSURANCE OPT-OUT	0.00	0.00	0.00	0.00
590-541-713.000	OVERTIME	0.00	0.00	0.00	0.00
590-541-714.000	LONGEVITY PAY	115.51	49.50	120.00	120.00
590-541-716.000	RETIREMENT- DEFINED BENEFIT	0.00	10,545.08	14,065.00	9,000.00
590-541-717.000	RETIREMENT - DEFINED CONTRIBUTION	1,444.20	2,299.33	2,210.00	2,210.00
590-541-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
590-541-719.000	POST EMPLOYMENT HEALTH PLAN	329.79	443.29	550.00	550.00
590-541-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
590-541-721.000	CLOTHING ALLOWANCE	0.00	38.14	38.00	38.00
590-541-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
590-541-725.000	FRINGE BENEFITS	44,782.43	7,883.88	20,000.00	20,000.00
590-541-726.000	ACCRUED LEAVE RESERVE	0.00	62.99	63.00	63.00
590-541-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00

590-541-801.000	PROFESSIONAL SERVICES	0.00	60.00	100.00	20,000.00
590-541-801.001	NEGAUNEE SEWER	0.00	0.00	0.00	0.00
590-541-815.000	INDEPENDENT AUDT/ACCT.	4,400.00	0.00	4,400.00	4,400.00
590-541-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00
590-541-910.000	INSURANCE & BONDS	32,000.00	0.00	32,000.00	30,000.00
590-541-920.000	UTILITIES - ELECTRICITY	0.00	0.00	0.00	0.00
590-541-945.000	EQUIPMENT RENTALS	143.32	101.52	500.00	500.00
590-541-956.000	MISCELLANEOUS	145.14	448.56	100.00	100.00
CUSTOMER ACCOUNTS					
590-543-702.000	SALARIES	63,000.83	62,449.46	61,530.00	61,530.00
590-543-707.000	SALARIES - PART-TIME	0.00	0.00	0.00	0.00
590-543-708.000	UNEMPLOYMENT COMPENSATION	0.64	8.56	20.00	20.00
590-543-709.000	FICA	3,255.83	4,917.86	4,700.00	4,700.00
590-543-711.000	PENSION EXPENSE (GASB 68)	13,721.06	(383,422.63)	0.00	0.00
590-543-712.000	INSURANCE OPT-OUT	1,480.15	2,420.27	5,200.00	5,200.00
590-543-713.000	OVERTIME	163.20	280.88	500.00	500.00
590-543-714.000	LONGEVITY PAY	490.56	490.56	0.00	0.00
590-543-716.000	RETIREMENT- DEFINED BENEFIT	0.00	32,236.77	45,600.00	11,000.00
590-543-717.000	RETIREMENT - DEFINED CONTRIBUTION	0.00	152.91	20.00	20.00
590-543-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
590-543-719.000	POST EMPLOYMENT HEALTH PLAN	686.01	1,066.85	1,040.00	1,040.00
590-543-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
590-543-721.000	CLOTHING ALLOWANCE	0.00	91.03	100.00	100.00
590-543-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
590-543-725.000	FRINGE BENEFITS	54,225.21	19,003.59	30,000.00	30,000.00
590-543-726.000	ACCRUED LEAVE RESERVE	0.00	86.42	100.00	100.00
590-543-727.000	OFFICE SUPPLIES	4,573.72	5,781.42	4,500.00	4,500.00
590-543-740.000	OPERATING SUPPLIES	318.35	100.93	500.00	500.00
590-543-775.000	REPAIR/MAINT. SUPPLIES	0.00	0.00	100.00	100.00
590-543-801.000	PROFESSIONAL SERVICES	0.00	6,639.50	1,500.00	1,500.00
590-543-805.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
590-543-850.000	COMMUNICATIONS	743.15	641.95	500.00	500.00
590-543-860.000	TRANSPORTATION & MEALS	0.00	0.00	0.00	0.00
590-543-945.000	RENTALS	10,482.88	9,360.72	9,600.00	9,600.00
590-543-956.000	MISCELLANEOUS	4,183.46	0.00	1,800.00	500.00
SEWER LINE MAINTENANCE					
590-546-702.000	SALARIES	98,774.46	81,470.87	97,800.00	97,800.00
590-546-708.000	UNEMPLOYMENT COMPENSATION	0.57	6.97	10.00	10.00

590-546-709.000	FICA	5,949.52	6,539.76	7,480.00	7,480.00
590-546-711.000	PENSION EXPENSE (GASB 68)	23,183.86	(647,852.03)	0.00	0.00
590-546-712.000	INSURANCE OPT-OUT	2,960.01	239.99	4,800.00	4,800.00
590-546-713.000	OVERTIME	6,075.66	4,561.79	6,000.00	6,000.00
590-546-714.000	LONGEVITY PAY	1,520.00	1,520.00	0.00	0.00
590-546-716.000	RETIREMENT- DEFINED BENEFIT	0.00	66,653.39	60,000.00	20,000.00
590-546-717.000	RETIREMENT - DEFINED CONTRIBUTION	0.00	88.59	50.00	50.00
590-546-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
590-546-719.000	POST EMPLOYMENT HEALTH PLAN	1,278.30	1,400.49	2,600.00	2,600.00
590-546-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
590-546-721.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
590-546-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
590-546-725.000	FRINGE BENEFITS	118,142.08	46,043.56	50,000.00	50,000.00
590-546-726.000	ACCRUED LEAVE RESERVE	0.00	165.00	165.00	165.00
590-546-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
590-546-740.000	OPERATING SUPPLIES	10,000.93	4,787.22	10,000.00	10,000.00
590-546-775.000	REPAIR/MAINT. SUPPLIES	260.00	0.00	1,000.00	5,000.00
590-546-801.000	PROFESSIONAL SERVICES	3,580.00	0.00	0.00	0.00
590-546-805.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	5,000.00
590-546-860.000	TRANSPORTATION & MEALS	0.00	0.00	500.00	1,000.00
590-546-920.000	UTILITIES - ELECTRICITY	2,320.63	2,178.76	2,500.00	2,500.00
590-546-930.000	REPAIR & MAINTENANCE	7,221.65	6,850.50	10,000.00	25,000.00
590-546-940.000	EQUIPMENT RENTALS	0.00	0.00	0.00	5,000.00
590-546-945.000	MOTOR POOL RENTALS	81,087.91	54,115.08	95,000.00	95,000.00
590-546-956.000	MISCELLANEOUS	0.00	0.00	200.00	200.00
590-546-957.000	TRAINING	0.00	0.00	250.00	5,000.00
SEWER PLANT					
590-548-805.000	CONTRACTUAL SERVICES	591,985.42	494,274.40	527,300.00	527,300.00
CONSTRUCTION					
590-551-401.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	150,000.00
590-551-890.000	LOSS FROM IAJWWTP	(113,910.00)	0.00	0.00	0.00
590-551-900.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	50,000.00
590-551-958.000	PILT - GENERAL	0.00	0.00	0.00	0.00
590-551-959.000	PILT - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
590-551-968.000	DEPRECIATION	390,067.70	439,926.16	410,000.00	410,000.00
590-551-995.000	INTEREST EXPENSE	1,874.93	0.00	0.00	0.00
TRANSFER OUT					
590-965-999.101	TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00

590-965-999.401	TRANSFER OUT-PUBLIC IMPROVEMEN	0.00	0.00	0.00	0.00
590-965-999.404	TRANSFER OUT - WATER SYS REPLA	0.00	0.00	0.00	0.00
DEBT SERVICE					
590-995-995.000	BOND INTEREST	0.00	0.00	0.00	28,999.00
590-995-997.000	BOND PRINCIPAL	0.00	0.00	0.00	66,000.00
		1,534,967.00	100,576.05	1,571,131.00	1,837,315.00
<b>Net of Revenues &amp; Appropriations:</b>		<b>(19,501.74)</b>	<b>1,584,423.39</b>	<b>118,169.00</b>	<b>1,985.00</b>