

ICR Sanitary District Profit & Loss Budget Performance July 2023

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Jul 23	Jul 23	\$ Over	% of	YTD	YTD	\$ Over	% of	Annual	% of
Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget

Ordinary Income/Expense

Income

61 - O & M REVENUES

6110 - Ad Valorem Tax Revenue	497,000.00	41,416.63	455,583.37	1,200.0%	497,000.00	41,416.63	455,583.37	1,200.0%	497,000.00	100.00%
6111-Ad Valorem Tx-Bond Repayme	170,000.00	14,166.63	155,833.37	1,200.0%	170,000.00	14,166.63	155,833.37	1,200.0%	170,000.00	100.00%
6118 - Inspection Fee	3,750.00	1,041.63	2,708.37	360.01%	3,750.00	1,041.63	2,708.37	360.01%	12,500.00	30.00%
6121 - Residential User Fees	-151.56	13,200.00	-13,351.56	-1.15%	-151.56	13,200.00	-13,351.56	-1.15%	158,400.00	-0.10%
6123 - Application Fee/Transfer	210.00	145.87	64.13	143.96%	210.00	145.87	64.13	143.96%	1,750.00	12.00%
6126 - Commercial User Fees	0.00	583.37	-583.37	0.0%	0.00	583.37	-583.37	0.0%	7,000.00	0.00%
6140 - Int. on Bank/Savings Acc	4,862.08	333.37	4,528.71	1,458.46%	4,862.08	333.37	4,528.71	1,458.46%	4,000.00	121.55%
6300 - Effluent Income	5,815.13	5,666.63	148.50	102.62%	5,815.13	5,666.63	148.50	102.62%	68,000.00	8.55%
6600 - Miscellaneous Income	-6.13	150.00	-156.13	-4.09%	-6.13	150.00	-156.13	-4.09%	1,800.00	-0.34%
Total 61 - O & M REVENUES	681,479.52	76,704.13	604,775.39	888.45%	681,479.52	76,704.13	604,775.39	888.45%	920,450.00	74.04%

6200-Bond Revenue-Debt Repaymnt

6201-Transfers-non Restricted	0.00	1,250.00	-1,250.00	0.0%	0.00	1,250.00	-1,250.00	0.0%	15,000.00	0.00%
6202-WIFA Loan Funds	0.00	244,416.63	-244,416.63	0.0%	0.00	244,416.63	-244,416.63	0.0%	2,933,000.00	0.00%
Total 6200-Bond Revenue-Debt Repaymnt	0.00	245,666.63	-245,666.63	0.0%	0.00	245,666.63	-245,666.63	0.0%	2,948,000.00	0.00%

6800 - Non-Operating Income

6120 - Hook Up Fee ICR	0.00	1,750.00	-1,750.00	0.0%	0.00	1,750.00	-1,750.00	0.0%	21,000.00	0.00%
6125 - Developer Lot Fee TRR/WC	0.00	8,750.00	-8,750.00	0.0%	0.00	8,750.00	-8,750.00	0.0%	105,000.00	0.00%
Total 6800 - Non-Operating Income	0.00	10,500.00	-10,500.00	0.0%	0.00	10,500.00	-10,500.00	0.0%	126,000.00	0.00%

6850 - Reimbursement Income

Total Income	681,479.52	333,287.39	348,192.13	204.47%	681,479.52	333,287.39	348,192.13	204.47%	3,999,450.00	17.04%
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Expense

70 - O & M Expenditures

72 - ADMINISTRATIVE EXPENSES

ACCOUNTING & BOOKKEEPING

7222 - Customer Billing	3.00	291.63	-288.63	1.03%	3.00	291.63	-288.63	1.03%	3,500.00	0.09%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	1,250.00	1,150.00	100.00	108.7%	13,800.00	9.06%
7225 - Special Projects	0.00	66.63	-66.63	0.0%	0.00	66.63	-66.63	0.0%	800.00	0.00%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7226 - Customer Records Maint.	166.50	150.00	16.50	111.0%	166.50	150.00	16.50	111.0%	1,800.00	9.25%
7251 - Postage	9.90	133.37	-123.47	7.42%	9.90	133.37	-123.47	7.42%	1,600.00	0.62%
7300 - Office Expense	10.45	166.63	-156.18	6.27%	10.45	166.63	-156.18	6.27%	2,000.00	0.52%
7352 - Office Supplies	11.44	100.00	-88.56	11.44%	11.44	100.00	-88.56	11.44%	1,200.00	0.95%
Total ACCOUNTING & BOOKKEEPING	1,451.29	2,058.26	-606.97	70.51%	1,451.29	2,058.26	-606.97	70.51%	24,700.00	5.88%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	58.37	-58.37	0.0%	0.00	58.37	-58.37	0.0%	700.00	0.00%
7215 - Website Maintenance	283.96	200.00	83.96	141.98%	283.96	200.00	83.96	141.98%	2,400.00	11.83%
7340 - Rent - Meeting Room	0.00	166.63	-166.63	0.0%	0.00	166.63	-166.63	0.0%	2,000.00	0.00%
7380 - Yav County - Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
Total DISTRICT OPERATING OVERHEAD	283.96	425.00	-141.04	66.81%	283.96	425.00	-141.04	66.81%	5,100.00	5.57%
Total 72 - ADMINISTRATIVE EXPENSES	1,735.25	2,483.26	-748.01	69.88%	1,735.25	2,483.26	-748.01	69.88%	29,800.00	5.82%
Total 70 - O & M Expenditures	1,735.25	2,483.26	-748.01	69.88%	1,735.25	2,483.26	-748.01	69.88%	29,800.00	5.82%
7250 - INSURANCE	15,800.95	2,916.63	12,884.32	541.75%	15,800.95	2,916.63	12,884.32	541.75%	35,000.00	45.15%
73 - WAGES & SALARY EXPENSES										
7280 - Manager Services	2,500.00	2,500.00	0.00	100.0%	2,500.00	2,500.00	0.00	100.0%	30,000.00	8.33%
7285 - District Clerk	157.50	150.00	7.50	105.0%	157.50	150.00	7.50	105.0%	1,800.00	8.75%
7286 - Payroll Taxes	191.25	250.00	-58.75	76.5%	191.25	250.00	-58.75	76.5%	3,000.00	6.38%
Total 73 - WAGES & SALARY EXPENSES	2,848.75	2,900.00	-51.25	98.23%	2,848.75	2,900.00	-51.25	98.23%	34,800.00	8.19%
75 - PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	7,166.63	-1,332.09	81.41%	5,834.54	7,166.63	-1,332.09	81.41%	86,000.00	6.78%
7572 - Contract Extras	1,760.00	666.63	1,093.37	264.02%	1,760.00	666.63	1,093.37	264.02%	8,000.00	22.00%
Total OPERATOR EXPENSES	7,594.54	7,833.26	-238.72	96.95%	7,594.54	7,833.26	-238.72	96.95%	94,000.00	8.08%
PLANT OPERATING EXPENSES										
7540 - Chemicals	0.00	5,833.37	-5,833.37	0.0%	0.00	5,833.37	-5,833.37	0.0%	70,000.00	0.00%
7550 - Hauling Sludge	1,041.25	2,083.37	-1,042.12	49.98%	1,041.25	2,083.37	-1,042.12	49.98%	25,000.00	4.17%
7560 - Laboratory Analysis	535.00	666.63	-131.63	80.25%	535.00	666.63	-131.63	80.25%	8,000.00	6.69%
7576 - Operating Permits	0.00	333.37	-333.37	0.0%	0.00	333.37	-333.37	0.0%	4,000.00	0.00%
Total PLANT OPERATING EXPENSES	1,576.25	8,916.74	-7,340.49	17.68%	1,576.25	8,916.74	-7,340.49	17.68%	107,000.00	1.47%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
PLANT UTILITIES										
7530 - Water	73.83	62.50	11.33	118.13%	73.83	62.50	11.33	118.13%	750.00	9.84%
7533 - Electric	3,197.92	3,000.00	197.92	106.6%	3,197.92	3,000.00	197.92	106.6%	36,000.00	8.88%
7534 - Trash Disposal	0.00	25.00	-25.00	0.0%	0.00	25.00	-25.00	0.0%	300.00	0.00%
Total PLANT UTILITIES	3,271.75	3,087.50	184.25	105.97%	3,271.75	3,087.50	184.25	105.97%	37,050.00	8.83%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%	1,800.00	0.00%
7580 - Maint/Repairs Out. Serv.										
7581-Repair/Replace manhole	0.00	1,250.00	-1,250.00	0.0%	0.00	1,250.00	-1,250.00	0.0%	15,000.00	0.00%
7582-Replace air relief valves	0.00	833.37	-833.37	0.0%	0.00	833.37	-833.37	0.0%	10,000.00	0.00%
7583-Repair clarifier tank wier	0.00	833.37	-833.37	0.0%	0.00	833.37	-833.37	0.0%	10,000.00	0.00%
7580 - Maint/Repairs Out. Serv. - Other	0.00	6,250.00	-6,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	75,000.00	0.00%
Total 7580 - Maint/Repairs Out. Serv.	0.00	9,166.74	-9,166.74	0.0%	0.00	9,166.74	-9,166.74	0.0%	110,000.00	0.00%
7590 - Plant Material & Supplie	793.35	833.37	-40.02	95.2%	793.35	833.37	-40.02	95.2%	10,000.00	7.93%
7595 - Generator Maintenance	0.00	250.00	-250.00	0.0%	0.00	250.00	-250.00	0.0%	3,000.00	0.00%
Total REPAIRS & MAINTENANCE	793.35	10,400.11	-9,606.76	7.63%	793.35	10,400.11	-9,606.76	7.63%	124,800.00	0.64%
Total 75 -PLANT & OPERATING EXPENSES	13,235.89	30,237.61	-17,001.72	43.77%	13,235.89	30,237.61	-17,001.72	43.77%	362,850.00	3.65%
77 - CONSULTING SERVICES										
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%	6,000.00	0.00%
7720 - Attny Fees Dist. Oper.	12,669.54	3,750.00	8,919.54	337.85%	12,669.54	3,750.00	8,919.54	337.85%	45,000.00	28.15%
7730 - Consulting Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7750 - Engineering Services Dis	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
Total 77 - CONSULTING SERVICES	12,669.54	4,250.00	8,419.54	298.11%	12,669.54	4,250.00	8,419.54	298.11%	51,000.00	24.84%
7800-1 Re-pmt of Infrastructure	0.00	7,666.63	-7,666.63	0.0%	0.00	7,666.63	-7,666.63	0.0%	92,000.00	0.00%
7800.1-Cap Expenditure Unrestri	0.00	1,250.00	-1,250.00	0.0%	0.00	1,250.00	-1,250.00	0.0%	15,000.00	0.00%
7800.2 Capital Expenditures	0.00	244,416.63	-244,416.63	0.0%	0.00	244,416.63	-244,416.63	0.0%	2,933,000.00	0.00%
7800.3 Deposits - Capital Accts	0.00	10,500.00	-10,500.00	0.0%	0.00	10,500.00	-10,500.00	0.0%	126,000.00	0.00%
7800.4 Sludge Handling Equip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7800.5 Reserve for Replacements	0.00	6,250.00	-6,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	75,000.00	0.00%
7800.6 Reimbursable Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7800.7-Debt Repayment	0.00	14,166.63	-14,166.63	0.0%	0.00	14,166.63	-14,166.63	0.0%	170,000.00	0.00%
8000 - CONTINGENCIES	0.00	6,250.00	-6,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	75,000.00	0.00%
CLEARING ACCOUNT	0.00				0.00					
CONVEINIENCE FEES	0.00				0.00					
Total Expense	46,290.38	333,287.39	-286,997.01	13.89%	46,290.38	333,287.39	-286,997.01	13.89%	3,999,450.00	1.16%
Net Ordinary Income	635,189.14	0.00	635,189.14	100.0%	635,189.14	0.00	635,189.14	100.0%	0.00	
Net Income	635,189.14	0.00	635,189.14	100.0%	635,189.14	0.00	635,189.14	100.0%	0.00	