

ICR Sanitary District Profit & Loss Budget Performance September 2023

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Sep 23	Sep 23	\$ Over	% of	Jul - Sep 23	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	0.00	41,416.67	-41,416.67	0.0%	497,000.00	124,249.97	372,750.03	400.0%	497,000.00	100.00%
6111-Ad Valorem Tx-Bond Repayme	0.00	14,166.67	-14,166.67	0.0%	170,000.00	42,499.97	127,500.03	400.0%	170,000.00	100.00%
6118 - Inspection Fee	0.00	1,041.67	-1,041.67	0.0%	5,750.00	3,124.97	2,625.03	184.0%	12,500.00	46.00%
6121 - Residential User Fees	40,422.22	13,200.00	27,222.22	306.23%	40,393.43	39,600.00	793.43	102.0%	158,400.00	25.50%
6123 - Application Fee/Transfer	560.00	145.83	414.17	384.01%	1,365.00	437.53	927.47	311.98%	1,750.00	78.00%
6126 - Commercial User Fees	1,470.00	583.33	886.67	252.0%	1,470.00	1,750.03	-280.03	84.0%	7,000.00	21.00%
6140 - Int. on Bank/Savings Acc	3,953.75	333.33	3,620.42	1,186.14%	13,525.89	1,000.03	12,525.86	1,352.55%	4,000.00	338.15%
6300 - Effluent Income	5,770.24	5,666.67	103.57	101.83%	17,284.56	16,999.97	284.59	101.67%	68,000.00	25.42%
6600 - Miscellaneous Income	45.09	150.00	-104.91	30.06%	338.96	450.00	-111.04	75.32%	1,800.00	18.83%
Total 61 - O & M REVENUES	52,221.30	76,704.17	-24,482.87	68.08%	747,127.84	230,112.47	517,015.37	324.68%	920,450.00	81.17%

6200-Bond Revenue-Debt Repaymnt

6201-Transfers-non Restricted	0.00	1,250.00	-1,250.00	0.0%	0.00	3,750.00	-3,750.00	0.0%	15,000.00	0.00%
6202-W IFA Loan Funds	0.00	244,416.67	-244,416.67	0.0%	0.00	733,249.97	-733,249.97	0.0%	2,933,000.00	0.00%
Total 6200-Bond Revenue-Debt Repaymnt	0.00	245,666.67	-245,666.67	0.0%	0.00	736,999.97	-736,999.97	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	5,250.00	-5,250.00	0.0%	21,000.00	0.00%
6125 - Developer Lot Fee TRR/W C	7,000.00	8,750.00	-1,750.00	80.0%	28,000.00	26,250.00	1,750.00	106.67%	105,000.00	26.67%
Total 6800 - Non-Operating Income	7,000.00	10,500.00	-3,500.00	66.67%	28,000.00	31,500.00	-3,500.00	88.89%	126,000.00	22.22%

6850 - Reimbursement Income

Total Income	59,221.30	333,287.51	-274,066.21	17.77%	781,844.34	999,862.41	-218,018.07	78.2%	3,999,450.00	19.55%
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Expense

70 - O & M Expenditures

72 - ADMINISTRATIVE EXPENSES

ACCOUNTING & BOOKKEEPING

7222 - Customer Billing	1,396.50	291.67	1,104.83	478.8%	1,414.50	874.97	539.53	161.66%	3,500.00	40.41%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	3,750.00	3,450.00	300.00	108.7%	13,800.00	27.17%
7225 - Special Projects	0.00	66.67	-66.67	0.0%	0.00	199.97	-199.97	0.0%	800.00	0.00%
7226 - Customer Records Maint.	138.75	150.00	-11.25	92.5%	490.25	450.00	40.25	108.94%	1,800.00	27.24%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7251 - Postage	581.82	133.33	448.49	436.38%	595.24	400.03	195.21	148.8%	1,600.00	37.20%
7300 - Office Expense	10.00	166.67	-156.67	6.0%	220.95	499.97	-279.02	44.19%	2,000.00	11.05%
7352 - Office Supplies	181.94	100.00	81.94	181.94%	567.22	300.00	267.22	189.07%	1,200.00	47.27%
Total ACCOUNTING & BOOKKEEPING	3,559.01	2,058.34	1,500.67	172.91%	7,038.16	6,174.94	863.22	113.98%	24,700.00	28.49%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	58.33	-58.33	0.0%	0.00	175.03	-175.03	0.0%	700.00	0.00%
7215 - Website Maintenance	50.00	200.00	-150.00	25.0%	483.96	600.00	-116.04	80.66%	2,400.00	20.17%
7340 - Rent - Meeting Room	0.00	166.67	-166.67	0.0%	0.00	499.97	-499.97	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	50.00	425.00	-375.00	11.77%	483.96	1,275.00	-791.04	37.96%	5,100.00	9.49%
Total 72 - ADMINISTRATIVE EXPENSES	3,609.01	2,483.34	1,125.67	145.33%	7,522.12	7,449.94	72.18	100.97%	29,800.00	25.24%
Total 70 - O & M Expenditures	3,609.01	2,483.34	1,125.67	145.33%	7,522.12	7,449.94	72.18	100.97%	29,800.00	25.24%
7250 - INSURANCE	0.00	2,916.67	-2,916.67	0.0%	15,800.95	8,749.97	7,050.98	180.58%	35,000.00	45.15%
73 - W AGES & SALARY EXPENSES										
7280 - Manager Services	2,500.00	2,500.00	0.00	100.0%	7,500.00	7,500.00	0.00	100.0%	30,000.00	25.00%
7285 - District Clerk	0.00	150.00	-150.00	0.0%	157.50	450.00	-292.50	35.0%	1,800.00	8.75%
7286 - Payroll Taxes	191.25	250.00	-58.75	76.5%	573.75	750.00	-176.25	76.5%	3,000.00	19.13%
Total 73 - W AGES & SALARY EXPENSES	2,691.25	2,900.00	-208.75	92.8%	8,231.25	8,700.00	-468.75	94.61%	34,800.00	23.65%
75 - PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	7,166.67	-1,332.13	81.41%	17,503.62	21,499.97	-3,996.35	81.41%	86,000.00	20.35%
7572 - Contract Extras	495.00	666.67	-171.67	74.25%	2,255.00	1,999.97	255.03	112.75%	8,000.00	28.19%
Total OPERATOR EXPENSES	6,329.54	7,833.34	-1,503.80	80.8%	19,758.62	23,499.94	-3,741.32	84.08%	94,000.00	21.02%
PLANT OPERATING EXPENSES										
7540 - Chemicals	3,905.66	5,833.33	-1,927.67	66.95%	7,911.32	17,500.03	-9,588.71	45.21%	70,000.00	11.30%
7550 - Hauling Sludge	2,405.25	2,083.33	321.92	115.45%	6,185.75	6,250.03	-64.28	98.97%	25,000.00	24.74%
7560 - Laboratory Analysis	95.00	666.67	-571.67	14.25%	630.00	1,999.97	-1,369.97	31.5%	8,000.00	7.88%
7576 - Operating Permits	0.00	333.33	-333.33	0.0%	0.00	1,000.03	-1,000.03	0.0%	4,000.00	0.00%
Total PLANT OPERATING EXPENSES	6,405.91	8,916.66	-2,510.75	71.84%	14,727.07	26,750.06	-12,022.99	55.05%	107,000.00	13.76%
PLANT UTILITIES										
7530 - Water	192.23	62.50	129.73	307.57%	301.60	187.50	114.10	160.85%	750.00	40.21%

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7533 - Electric	3,207.77	3,000.00	207.77	106.93%	9,316.86	9,000.00	316.86	103.52%	36,000.00	25.88%
7534 - Trash Disposal	0.00	25.00	-25.00	0.0%	60.00	75.00	-15.00	80.0%	300.00	20.00%
Total PLANT UTILITIES	3,400.00	3,087.50	312.50	110.12%	9,678.46	9,262.50	415.96	104.49%	37,050.00	26.12%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	0.00	450.00	-450.00	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	3,750.00	-3,750.00	0.0%	15,000.00	0.00%
7582-Replace air relief valves	0.00	833.33	-833.33	0.0%	0.00	2,500.03	-2,500.03	0.0%	10,000.00	0.00%
7583-Repair clarifier tank wier	0.00	833.33	-833.33	0.0%	0.00	2,500.03	-2,500.03	0.0%	10,000.00	0.00%
7580 - Maint/Repairs Out. Serv. - Other	5,341.72	6,250.00	-908.28	85.47%	18,465.36	18,750.00	-284.64	98.48%	75,000.00	24.62%
Total 7580 - Maint/Repairs Out. Serv.	5,341.72	9,166.66	-3,824.94	58.27%	18,465.36	27,500.06	-9,034.70	67.15%	110,000.00	16.79%
7590 - Plant Material & Supplie	0.00	833.33	-833.33	0.0%	793.35	2,500.03	-1,706.68	31.73%	10,000.00	7.93%
7595 - Generator Maintenance	0.00	250.00	-250.00	0.0%	0.00	750.00	-750.00	0.0%	3,000.00	0.00%
Total REPAIRS & MAINTENANCE	5,341.72	10,399.99	-5,058.27	51.36%	19,258.71	31,200.09	-11,941.38	61.73%	124,800.00	15.43%
Total 75 -PLANT & OPERATING EXPENSES	21,477.17	30,237.49	-8,760.32	71.03%	63,422.86	90,712.59	-27,289.73	69.92%	362,850.00	17.48%
77 - CONSULTING SERVICES										
7700 - Professional Services	172.50				172.50					
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	6,000.00	0.00%
7720 - AttnyFees Dist. Oper.	0.00	3,750.00	-3,750.00	0.0%	15,897.04	11,250.00	4,647.04	141.31%	45,000.00	35.33%
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	172.50	4,250.00	-4,077.50	4.06%	16,069.54	12,750.00	3,319.54	126.04%	51,000.00	31.51%
7800-1 Re-pmt of Infrastructure	0.00	7,666.67	-7,666.67	0.0%	0.00	22,999.97	-22,999.97	0.0%	92,000.00	0.00%
7800.1-Cap Expenditure Unrestri	0.00	1,250.00	-1,250.00	0.0%	0.00	3,750.00	-3,750.00	0.0%	15,000.00	0.00%
7800.2 Capital Expenditures	0.00	244,416.67	-244,416.67	0.0%	0.00	733,249.97	-733,249.97	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	31,500.00	-31,500.00	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	18,750.00	-18,750.00	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	
7800.7-Debt Repayment	0.00	14,166.67	-14,166.67	0.0%	0.00	42,499.97	-42,499.97	0.0%	170,000.00	0.00%
8000 - CONTINGENCIES	0.00	6,250.00	-6,250.00	0.0%	0.00	18,750.00	-18,750.00	0.0%	75,000.00	0.00%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
CLEARING ACCOUNT	0.00				0.00					
CONVEINIENCE FEES	0.00				0.00					
Total Expense	27,949.93	333,287.51	-305,337.58	8.39%	111,046.72	999,862.41	-888,815.69	11.11%	3,999,450.00	2.78%
Net OrdinaryIncome	31,271.37	0.00	31,271.37	100.0%	670,797.62	0.00	670,797.62	100.0%	0.00	
Net Income	31,271.37	0.00	31,271.37	100.0%	670,797.62	0.00	670,797.62	100.0%	0.00	