

ICR Sanitary District Profit & Loss Budget Performance June 2023

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Jun 23	Jun 23	\$ Over	% of	Jul '22 - Jun 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	37,450.00	-37,450.00	0.0%	449,400.00	449,400.00	0.00	100.0%	449,400.00	100.00%
6118 - Inspection Fee	0.00	416.67	-416.67	0.0%	24,500.00	5,000.00	19,500.00	490.0%	5,000.00	490.00%
6121 - Residential User Fees	39,460.02	12,000.00	27,460.02	328.83%	153,435.20	144,000.00	9,435.20	106.55%	144,000.00	106.55%
6123 - Application Fee/Transfer	350.00	112.50	237.50	311.11%	4,200.00	1,350.00	2,850.00	311.11%	1,350.00	311.11%
6126 - Commercial User Fees	1,470.00	500.00	970.00	294.0%	5,880.00	6,000.00	-120.00	98.0%	6,000.00	98.00%
6140 - Int. on Bank/Savings Acc	9,369.20	150.00	9,219.20	6,246.13%	31,003.34	1,800.00	29,203.34	1,722.41%	1,800.00	1722.41%
6300 - Effluent Income	5,682.06	5,500.00	182.06	103.31%	67,006.36	66,000.00	1,006.36	101.53%	66,000.00	101.52%
6600 - Miscellaneous Income	54.58	83.33	-28.75	65.5%	2,209.29	1,000.00	1,209.29	220.93%	1,000.00	220.93%
NSF FEES CHARGED CUSTOMER	0.00				70.00					

Total 61 - O & M REVENUES	56,385.86	56,212.50	173.36	100.31%	737,704.19	674,550.00	63,154.19	109.36%	674,550.00	109.36%
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6800 - Non-Operating Income

6120 - Hook Up Fee ICR	0.00	1,166.67	-1,166.67	0.0%	20,000.00	14,000.00	6,000.00	142.86%	14,000.00	142.86%
6125 - Developer Lot Fee TRR/WC	14,000.00	7,291.67	6,708.33	192.0%	122,250.00	87,500.00	34,750.00	139.71%	87,500.00	139.71%
Total 6800 - Non-Operating Income	14,000.00	8,458.34	5,541.66	165.52%	142,250.00	101,500.00	40,750.00	140.15%	101,500.00	140.15%
6850 - Reimbursement Income	0.00	666.67	-666.67	0.0%	-4,009.50	8,000.00	-12,009.50	-50.12%	8,000.00	-50.12%

Total Income	70,385.86	65,337.51	5,048.35	107.73%	875,944.69	784,050.00	91,894.69	111.72%	784,050.00	111.72%
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Expense

70 - O & M Expenditures

72 - ADMINISTRATIVE EXPENSES

ACCOUNTING & BOOKKEEPING

7222 - Customer Billing	1,360.50	800.00	560.50	170.06%	4,490.00	3,200.00	1,290.00	140.31%	3,200.00	140.31%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	14,400.00	13,800.00	600.00	104.35%	13,800.00	104.35%
7225 - Special Projects	0.00	125.00	-125.00	0.0%	250.00	1,500.00	-1,250.00	16.67%	1,500.00	16.67%
7226 - Customer Records Maint.	194.25	166.67	27.58	116.55%	1,720.00	2,000.00	-280.00	86.0%	2,000.00	86.00%
7229 - Collection Cost	0.00				55.50					
7251 - Postage	513.45	266.67	246.78	192.54%	2,157.62	3,200.00	-1,042.38	67.43%	3,200.00	67.43%
7300 - Office Expense	10.00	208.33	-198.33	4.8%	1,571.36	2,500.00	-928.64	62.85%	2,500.00	62.85%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7352 - Office Supplies	171.15	83.33	87.82	205.39%	1,615.13	1,000.00	615.13	161.51%	1,000.00	161.51%
Total ACCOUNTING & BOOKKEEPING	3,499.35	2,800.00	699.35	124.98%	26,259.61	27,200.00	-940.39	96.54%	27,200.00	96.54%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	58.33	-58.33	0.0%	868.15	700.00	168.15	124.02%	700.00	124.02%
7215 - Website Maintenance	175.00	200.00	-25.00	87.5%	2,228.57	2,400.00	-171.43	92.86%	2,400.00	92.86%
7340 - Rent - Meeting Room	500.00	29.17	470.83	1,714.09%	500.00	350.00	150.00	142.86%	350.00	142.86%
7380 - Yav County - Elections	0.00	416.67	-416.67	0.0%	1,323.95	5,000.00	-3,676.05	26.48%	5,000.00	26.48%
Total DISTRICT OPERATING OVERHEAD	675.00	704.17	-29.17	95.86%	4,920.67	8,450.00	-3,529.33	58.23%	8,450.00	58.23%
Total 72 - ADMINISTRATIVE EXPENSES	4,174.35	3,504.17	670.18	119.13%	31,180.28	35,650.00	-4,469.72	87.46%	35,650.00	87.46%
Total 70 - O & M Expenditures	4,174.35	3,504.17	670.18	119.13%	31,180.28	35,650.00	-4,469.72	87.46%	35,650.00	87.46%
7250 - INSURANCE	0.00	3,166.67	-3,166.67	0.0%	29,136.45	38,000.00	-8,863.55	76.68%	38,000.00	76.67%
73 - WAGES & SALARY EXPENSES										
7280 - Manager Services	2,500.00	2,000.00	500.00	125.0%	24,188.26	24,000.00	188.26	100.78%	24,000.00	100.78%
7285 - District Clerk	367.50	125.00	242.50	294.0%	1,305.00	1,500.00	-195.00	87.0%	1,500.00	87.00%
7286 - Payroll Taxes	191.25	183.33	7.92	104.32%	2,051.81	2,200.00	-148.19	93.26%	2,200.00	93.26%
7287 - Bonus	0.00				2,000.00					
Total 73 - WAGES & SALARY EXPENSES	3,058.75	2,308.33	750.42	132.51%	29,545.07	27,700.00	1,845.07	106.66%	27,700.00	106.66%
75 - PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	6,500.00	-665.46	89.76%	70,014.48	78,000.00	-7,985.52	89.76%	78,000.00	89.76%
7572 - Contract Extras	660.00	500.00	160.00	132.0%	8,360.00	6,000.00	2,360.00	139.33%	6,000.00	139.33%
Total OPERATOR EXPENSES	6,494.54	7,000.00	-505.46	92.78%	78,374.48	84,000.00	-5,625.52	93.3%	84,000.00	93.30%
PLANT OPERATING EXPENSES										
7540 - Chemicals	7,951.98	3,333.33	4,618.65	238.56%	66,635.04	40,000.00	26,635.04	166.59%	40,000.00	166.59%
7550 - Hauling Sludge	1,941.25	1,666.67	274.58	116.48%	39,066.85	20,000.00	19,066.85	195.33%	20,000.00	195.33%
7560 - Laboratory Analysis	95.00	500.00	-405.00	19.0%	7,542.14	6,000.00	1,542.14	125.7%	6,000.00	125.70%
7576 - Operating Permits	0.00	541.67	-541.67	0.0%	939.00	6,500.00	-5,561.00	14.45%	6,500.00	14.45%
Total PLANT OPERATING EXPENSES	9,988.23	6,041.67	3,946.56	165.32%	114,183.03	72,500.00	41,683.03	157.49%	72,500.00	157.49%
PLANT UTILITIES										
7530 - Water	36.49	50.00	-13.51	72.98%	540.56	600.00	-59.44	90.09%	600.00	90.09%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7532 - Telephone - Plant	0.00				0.00	0.00	0.00	0.0%	0.00	
7533 - Electric	6,038.06	2,333.33	3,704.73	258.77%	34,611.17	28,000.00	6,611.17	123.61%	28,000.00	123.61%
7534 - Trash Disposal	0.00	41.67	-41.67	0.0%	240.00	500.00	-260.00	48.0%	500.00	48.00%
Total PLANT UTILITIES	6,074.55	2,425.00	3,649.55	250.5%	35,391.73	29,100.00	6,291.73	121.62%	29,100.00	121.62%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	1,525.00	1,800.00	-275.00	84.72%	1,800.00	84.72%
7580 - Maint/Repairs Out. Serv.	710.00	6,250.00	-5,540.00	11.36%	36,732.00	75,000.00	-38,268.00	48.98%	75,000.00	48.98%
7590 - Plant Material & Supplie	42.06	833.33	-791.27	5.05%	10,068.37	10,000.00	68.37	100.68%	10,000.00	100.68%
7595 - Generator Maintenance	0.00	233.33	-233.33	0.0%	3,407.53	2,800.00	607.53	121.7%	2,800.00	121.70%
Total REPAIRS & MAINTENANCE	752.06	7,466.66	-6,714.60	10.07%	51,732.90	89,600.00	-37,867.10	57.74%	89,600.00	57.74%
Total 75 -PLANT & OPERATING EXPENSES	23,309.38	22,933.33	376.05	101.64%	279,682.14	275,200.00	4,482.14	101.63%	275,200.00	101.63%
77 - CONSULTING SERVICES										
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	5,275.00	6,000.00	-725.00	87.92%	6,000.00	87.92%
7720 - Attny Fees Dist. Oper.	0.00	5,416.67	-5,416.67	0.0%	35,045.83	65,000.00	-29,954.17	53.92%	65,000.00	53.92%
7722 - Litigation Fees	0.00				0.00	0.00	0.00	0.0%	0.00	
7730 - Consulting Services	0.00	2,083.33	-2,083.33	0.0%	0.00	25,000.00	-25,000.00	0.0%	25,000.00	0.00%
7750 - Engineering Services Dis	0.00	833.33	-833.33	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00	0.00%
Total 77 - CONSULTING SERVICES	0.00	8,833.33	-8,833.33	0.0%	40,320.83	106,000.00	-65,679.17	38.04%	106,000.00	38.04%
7800-1 Re-pmt of Infrastructure	0.00	5,166.67	-5,166.67	0.0%	0.00	62,000.00	-62,000.00	0.0%	62,000.00	0.00%
7800 - OTHER EXPENSES	0.00				0.00	0.00	0.00	0.0%	0.00	
7800.2 Capital Expenditures	0.00	7,291.67	-7,291.67	0.0%	0.00	87,500.00	-87,500.00	0.0%	87,500.00	0.00%
7800.3 Deposits - Capital Accts	0.00	-2,500.00	2,500.00	0.0%	0.00	-30,000.00	30,000.00	0.0%	-30,000.00	0.00%
7800.4 Sludge Handling Equip	0.00	6,166.67	-6,166.67	0.0%	0.00	74,000.00	-74,000.00	0.0%	74,000.00	0.00%
7800.5 Reserve for Replacements	0.00	5,000.00	-5,000.00	0.0%	0.00	60,000.00	-60,000.00	0.0%	60,000.00	0.00%
7800.6 Reimbursable Expense	0.00	666.67	-666.67	0.0%	0.00	8,000.00	-8,000.00	0.0%	8,000.00	0.00%
8000 - CONTINGENCIES	0.00	3,333.33	-3,333.33	0.0%	0.00	40,000.00	-40,000.00	0.0%	40,000.00	0.00%
Total Expense	30,542.48	65,870.84	-35,328.36	46.37%	409,864.77	784,050.00	-374,185.23	52.28%	784,050.00	52.28%
Net Ordinary Income	39,843.38	-533.33	40,376.71	-7,470.68%	466,079.92	0.00	466,079.92	100.0%	0.00	
Net Income	39,843.38	-533.33	40,376.71	-7,470.68%	466,079.92	0.00	466,079.92	100.0%	0.00	