

## ICR Sanitary District Profit & Loss Budget Performance December 2022

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Dec 22	Dec 22	\$ Over	% of	Jul - Dec 22	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	224,700.00	224,700.00	200.0%	449,400.00	100.00%
6118 - Inspection Fee	250.00	416.67	-166.67	60.0%	15,750.00	2,499.98	13,250.02	630.01%	5,000.00	315.00%
6121 - Residential User Fees	37,932.53	12,000.00	25,932.53	316.1%	75,143.06	72,000.00	3,143.06	104.37%	144,000.00	52.18%
6123 - Application Fee/Transfer	560.00	112.50	447.50	497.78%	2,450.00	675.00	1,775.00	362.96%	1,350.00	181.48%
6126 - Commercial User Fees	1,470.00	500.00	970.00	294.0%	2,940.00	3,000.00	-60.00	98.0%	6,000.00	49.00%
6140 - Int. on Bank/Savings Acc	6,153.94	150.00	6,003.94	4,102.63%	9,007.31	900.00	8,107.31	1,000.81%	1,800.00	500.41%
6300 - Effluent Income	5,611.06	5,500.00	111.06	102.02%	33,771.94	33,000.00	771.94	102.34%	66,000.00	51.17%
6600 - Miscellaneous Income	50.38	83.33	-32.95	60.46%	1,089.13	500.02	589.11	217.82%	1,000.00	108.91%
<b>Total 61 - O &amp; M REVENUES</b>	<b>52,027.91</b>	<b>56,212.50</b>	<b>-4,184.59</b>	<b>92.56%</b>	<b>589,551.44</b>	<b>337,275.00</b>	<b>252,276.44</b>	<b>174.8%</b>	<b>674,550.00</b>	<b>87.40%</b>

**6800 - Non-Operating Income**

6120 - Hook Up Fee ICR	0.00	1,166.67	-1,166.67	0.0%	20,000.00	6,999.98	13,000.02	285.72%	14,000.00	142.86%
6125 - Developer Lot Fee TRR/WC	21,000.00	7,291.67	13,708.33	288.0%	62,750.00	43,749.98	19,000.02	143.43%	87,500.00	71.71%

<b>Total 6800 - Non-Operating Income</b>	<b>21,000.00</b>	<b>8,458.34</b>	<b>12,541.66</b>	<b>248.28%</b>	<b>82,750.00</b>	<b>50,749.96</b>	<b>32,000.04</b>	<b>163.05%</b>	<b>101,500.00</b>	<b>81.53%</b>
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6850 - Reimbursement Income	3,989.50	666.67	3,322.83	598.42%	3,989.50	3,999.98	-10.48	99.74%	8,000.00	49.87%
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<b>Total Income</b>	<b>77,017.41</b>	<b>65,337.51</b>	<b>11,679.90</b>	<b>117.88%</b>	<b>676,290.94</b>	<b>392,024.94</b>	<b>284,266.00</b>	<b>172.51%</b>	<b>784,050.00</b>	<b>86.26%</b>
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Expense

**70 - O & M Expenditures**

**72 - ADMINISTRATIVE EXPENSES**

**ACCOUNTING & BOOKKEEPING**

7222 - Customer Billing	877.00	800.00	77.00	109.63%	1,766.00	1,600.00	166.00	110.38%	3,200.00	55.19%
7224 - Monthly Accounting Fee	1,150.00	1,150.00	0.00	100.0%	6,900.00	6,900.00	0.00	100.0%	13,800.00	50.00%
7225 - Special Projects	0.00	125.00	-125.00	0.0%	250.00	750.00	-500.00	33.33%	1,500.00	16.67%
7226 - Customer Records Maint.	142.50	166.67	-24.17	85.5%	795.00	999.98	-204.98	79.5%	2,000.00	39.75%
7251 - Postage	476.40	266.67	209.73	178.65%	994.20	1,599.98	-605.78	62.14%	3,200.00	31.07%
7300 - Office Expense	10.00	208.33	-198.33	4.8%	1,062.37	1,250.02	-187.65	84.99%	2,500.00	42.49%
7352 - Office Supplies	191.43	83.33	108.10	229.73%	581.16	500.02	81.14	116.23%	1,000.00	58.12%

<b>Total ACCOUNTING &amp; BOOKKEEPING</b>	<b>2,847.33</b>	<b>2,800.00</b>	<b>47.33</b>	<b>101.69%</b>	<b>12,348.73</b>	<b>13,600.00</b>	<b>-1,251.27</b>	<b>90.8%</b>	<b>27,200.00</b>	<b>45.40%</b>
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	Dec 22	Dec 22	\$ Over	% of	Jul - Dec 22	YTD	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
<b>DISTRICT OPERATING OVERHEAD</b>										
7210 - Mandatory Publishing	0.00	58.33	-58.33	0.0%	583.51	350.02	233.49	166.71%	700.00	83.36%
7215 - Website Maintenance	100.00	200.00	-100.00	50.0%	1,513.24	1,200.00	313.24	126.1%	2,400.00	63.05%
7340 - Rent - Meeting Room	0.00	29.17	-29.17	0.0%	0.00	174.98	-174.98	0.0%	350.00	0.00%
7380 - Yav County - Elections	0.00	416.67	-416.67	0.0%	0.00	2,499.98	-2,499.98	0.0%	5,000.00	0.00%
<b>Total DISTRICT OPERATING OVERHEAD</b>	<b>100.00</b>	<b>704.17</b>	<b>-604.17</b>	<b>14.2%</b>	<b>2,096.75</b>	<b>4,224.98</b>	<b>-2,128.23</b>	<b>49.63%</b>	<b>8,450.00</b>	<b>24.81%</b>
<b>Total 72 - ADMINISTRATIVE EXPENSES</b>	<b>2,947.33</b>	<b>3,504.17</b>	<b>-556.84</b>	<b>84.11%</b>	<b>14,445.48</b>	<b>17,824.98</b>	<b>-3,379.50</b>	<b>81.04%</b>	<b>35,650.00</b>	<b>40.52%</b>
<b>Total 70 - O &amp; M Expenditures</b>	<b>2,947.33</b>	<b>3,504.17</b>	<b>-556.84</b>	<b>84.11%</b>	<b>14,445.48</b>	<b>17,824.98</b>	<b>-3,379.50</b>	<b>81.04%</b>	<b>35,650.00</b>	<b>40.52%</b>
7250 - INSURANCE	0.00	3,166.67	-3,166.67	0.0%	359.00	18,999.98	-18,640.98	1.89%	38,000.00	0.94%
<b>73 - WAGES &amp; SALARY EXPENSES</b>										
7280 - Manager Services	1,971.66	2,000.00	-28.34	98.58%	11,829.96	12,000.00	-170.04	98.58%	24,000.00	49.29%
7285 - District Clerk	0.00	125.00	-125.00	0.0%	625.00	750.00	-125.00	83.33%	1,500.00	41.67%
7286 - Payroll Taxes	303.84	183.33	120.51	165.73%	1,058.00	1,100.02	-42.02	96.18%	2,200.00	48.09%
7287 - Bonus	2,000.00				2,000.00					
<b>Total 73 - WAGES &amp; SALARY EXPENSES</b>	<b>4,275.50</b>	<b>2,308.33</b>	<b>1,967.17</b>	<b>185.22%</b>	<b>15,512.96</b>	<b>13,850.02</b>	<b>1,662.94</b>	<b>112.01%</b>	<b>27,700.00</b>	<b>56.00%</b>
<b>75 - PLANT &amp; OPERATING EXPENSES</b>										
<b>OPERATOR EXPENSES</b>										
7570 - Operator Contract	5,834.54	6,500.00	-665.46	89.76%	35,007.24	39,000.00	-3,992.76	89.76%	78,000.00	44.88%
7572 - Contract Extras	220.00	500.00	-280.00	44.0%	5,170.00	3,000.00	2,170.00	172.33%	6,000.00	86.17%
<b>Total OPERATOR EXPENSES</b>	<b>6,054.54</b>	<b>7,000.00</b>	<b>-945.46</b>	<b>86.49%</b>	<b>40,177.24</b>	<b>42,000.00</b>	<b>-1,822.76</b>	<b>95.66%</b>	<b>84,000.00</b>	<b>47.83%</b>
<b>PLANT OPERATING EXPENSES</b>										
7540 - Chemicals	10,170.68	3,333.33	6,837.35	305.12%	37,481.12	20,000.02	17,481.10	187.41%	40,000.00	93.70%
7550 - Hauling Sludge	1,732.04	1,666.67	65.37	103.92%	13,061.38	9,999.98	3,061.40	130.61%	20,000.00	65.31%
7560 - Laboratory Analysis	1,395.00	500.00	895.00	279.0%	4,987.14	3,000.00	1,987.14	166.24%	6,000.00	83.12%
7576 - Operating Permits	0.00	541.67	-541.67	0.0%	-61.00	3,249.98	-3,310.98	-1.88%	6,500.00	-0.94%
<b>Total PLANT OPERATING EXPENSES</b>	<b>13,297.72</b>	<b>6,041.67</b>	<b>7,256.05</b>	<b>220.1%</b>	<b>55,468.64</b>	<b>36,249.98</b>	<b>19,218.66</b>	<b>153.02%</b>	<b>72,500.00</b>	<b>76.51%</b>
<b>PLANT UTILITIES</b>										
7530 - Water	29.45	50.00	-20.55	58.9%	188.91	300.00	-111.09	62.97%	600.00	31.49%
7532 - Telephone - Plant	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7533 - Electric	2,388.66	2,333.33	55.33	102.37%	15,167.25	14,000.02	1,167.23	108.34%	28,000.00	54.17%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7534 - Trash Disposal	0.00	41.67	-41.67	0.0%	120.00	249.98	-129.98	48.0%	500.00	24.00%
<b>Total PLANT UTILITIES</b>	<b>2,418.11</b>	<b>2,425.00</b>	<b>-6.89</b>	<b>99.72%</b>	<b>15,476.16</b>	<b>14,550.00</b>	<b>926.16</b>	<b>106.37%</b>	<b>29,100.00</b>	<b>53.18%</b>
<b>REPAIRS &amp; MAINTENANCE</b>										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	1,525.00	900.00	625.00	169.44%	1,800.00	84.72%
7580 - Maint/Repairs Out. Serv.	0.00	6,250.00	-6,250.00	0.0%	1,552.36	37,500.00	-35,947.64	4.14%	75,000.00	2.07%
7590 - Plant Material & Supplie	929.93	833.33	96.60	111.59%	7,077.92	5,000.02	2,077.90	141.56%	10,000.00	70.78%
7595 - Generator Maintenance	1,624.00	233.33	1,390.67	696.01%	1,624.00	1,400.02	223.98	116.0%	2,800.00	58.00%
<b>Total REPAIRS &amp; MAINTENANCE</b>	<b>2,553.93</b>	<b>7,466.66</b>	<b>-4,912.73</b>	<b>34.2%</b>	<b>11,779.28</b>	<b>44,800.04</b>	<b>-33,020.76</b>	<b>26.29%</b>	<b>89,600.00</b>	<b>13.15%</b>
<b>Total 75 -PLANT &amp; OPERATING EXPENSES</b>	<b>24,324.30</b>	<b>22,933.33</b>	<b>1,390.97</b>	<b>106.07%</b>	<b>122,901.32</b>	<b>137,600.02</b>	<b>-14,698.70</b>	<b>89.32%</b>	<b>275,200.00</b>	<b>44.66%</b>
<b>77 - CONSULTING SERVICES</b>										
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	5,275.00	3,000.00	2,275.00	175.83%	6,000.00	87.92%
7720 - Attny Fees Dist. Oper.	14,429.76	5,416.67	9,013.09	266.4%	21,426.30	32,499.98	-11,073.68	65.93%	65,000.00	32.96%
7722 - Litigation Fees	0.00	0.00	0.00	0.0%	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	12,500.02	-12,500.02	0.0%	25,000.00	0.00%
7750 - Engineering Services Dis	0.00	833.33	-833.33	0.0%	0.00	5,000.02	-5,000.02	0.0%	10,000.00	0.00%
<b>Total 77 - CONSULTING SERVICES</b>	<b>14,429.76</b>	<b>8,833.33</b>	<b>5,596.43</b>	<b>163.36%</b>	<b>26,701.30</b>	<b>53,000.02</b>	<b>-26,298.72</b>	<b>50.38%</b>	<b>106,000.00</b>	<b>25.19%</b>
7800-1 Re-pmt of Infrastructure	0.00	5,166.67	-5,166.67	0.0%	0.00	30,999.98	-30,999.98	0.0%	62,000.00	0.00%
<b>7800 - OTHER EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	
7800.2 Capital Expenditures	0.00	7,291.67	-7,291.67	0.0%	0.00	43,749.98	-43,749.98	0.0%	87,500.00	0.00%
7800.3 Deposits - Capital Accts	0.00	-2,500.00	2,500.00	0.0%	0.00	-15,000.00	15,000.00	0.0%	-30,000.00	0.00%
7800.4 Sludge Handling Equip	0.00	6,166.67	-6,166.67	0.0%	0.00	36,999.98	-36,999.98	0.0%	74,000.00	0.00%
7800.5 Reserve for Replacements	0.00	5,000.00	-5,000.00	0.0%	0.00	30,000.00	-30,000.00	0.0%	60,000.00	0.00%
7800.6 Reimbursable Expense	0.00	666.67	-666.67	0.0%	0.00	3,999.98	-3,999.98	0.0%	8,000.00	0.00%
<b>8000 - CONTINGENCIES</b>	<b>0.00</b>	<b>3,333.33</b>	<b>-3,333.33</b>	<b>0.0%</b>	<b>0.00</b>	<b>20,000.02</b>	<b>-20,000.02</b>	<b>0.0%</b>	<b>40,000.00</b>	<b>0.00%</b>
<b>CLEARING ACCOUNT</b>	<b>0.00</b>				<b>0.00</b>					
<b>CONVEINIENCE FEES</b>	<b>0.00</b>				<b>0.00</b>					
<b>Total Expense</b>	<b>45,976.89</b>	<b>65,870.84</b>	<b>-19,893.95</b>	<b>69.8%</b>	<b>179,920.06</b>	<b>392,024.96</b>	<b>-212,104.90</b>	<b>45.9%</b>	<b>784,050.00</b>	<b>22.95%</b>
<b>Net Ordinary Income</b>	<b>31,040.52</b>	<b>-533.33</b>	<b>31,573.85</b>		<b>496,370.88</b>	<b>-0.02</b>	<b>496,370.90</b>		<b>0.00</b>	
<b>Net Income</b>	<b>31,040.52</b>	<b>-533.33</b>	<b>31,573.85</b>		<b>496,370.88</b>	<b>-0.02</b>	<b>496,370.90</b>		<b>0.00</b>	