

## ICR Sanitary District Profit & Loss Budget Performance November 2023

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Nov 23 Actual	Nov 23 Budget	\$ Over Budget	% of Budget	Jul - Nov 23 Actual	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of 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	207,083.31	289,916.69	240.0%	497,000.00	100.00%
6111-Ad Valorem Tx-Bond Repayme	0.00	14,166.67	-14,166.67	0.0%	170,000.00	70,833.31	99,166.69	240.0%	170,000.00	100.00%
6118 - Inspection Fee	0.00	1,041.67	-1,041.67	0.0%	8,750.00	5,208.31	3,541.69	168.0%	12,500.00	70.00%
6121 - Residential User Fees	139.41	13,200.00	-13,060.59	1.06%	40,365.35	66,000.00	-25,634.65	61.16%	158,400.00	25.48%
6123 - Application Fee/Transfer	385.00	145.83	239.17	264.01%	1,855.00	729.19	1,125.81	254.39%	1,750.00	106.00%
6126 - Commercial User Fees	0.00	583.33	-583.33	0.0%	1,470.00	2,916.69	-1,446.69	50.4%	7,000.00	21.00%
6140 - Int. on Bank/Savings Acc	-12.70	333.33	-346.03	-3.81%	18,250.67	1,666.69	16,583.98	1,095.03%	4,000.00	456.27%
6300 - Effluent Income	5,902.47	5,666.67	235.80	104.16%	28,834.76	28,333.31	501.45	101.77%	68,000.00	42.40%
6600 - Miscellaneous Income	-15.00	150.00	-165.00	-10.0%	743.11	750.00	-6.89	99.08%	1,800.00	41.28%
NSF FEES CHARGED CUSTOMER	0.00				0.00					
<b>Total 61 - O &amp; M REVENUES</b>	<b>6,399.18</b>	<b>76,704.17</b>	<b>-70,304.99</b>	<b>8.34%</b>	<b>767,268.89</b>	<b>383,520.81</b>	<b>383,748.08</b>	<b>200.06%</b>	<b>920,450.00</b>	<b>0.00%</b>

6200-Bond Revenue-Debt Repaymnt

6201-Transfers-non Restricted	0.00	1,250.00	-1,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	15,000.00	0.00%
6202-WIFA Loan Funds	0.00	244,416.67	-244,416.67	0.0%	0.00	1,222,083.31	-1,222,083.31	0.0%	2,933,000.00	0.00%
<b>Total 6200-Bond Revenue-Debt Repaymnt</b>	<b>0.00</b>	<b>245,666.67</b>	<b>-245,666.67</b>	<b>0.0%</b>	<b>0.00</b>	<b>1,228,333.31</b>	<b>-1,228,333.31</b>	<b>0.0%</b>	<b>2,948,000.00</b>	<b>0.00%</b>

6800 - Non-Operating Income

6120 - Hook Up Fee ICR	0.00	1,750.00	-1,750.00	0.0%	0.00	8,750.00	-8,750.00	0.0%	21,000.00	0.00%
6125 - Developer Lot Fee TRR/WC	7,000.00	8,750.00	-1,750.00	80.0%	35,000.00	43,750.00	-8,750.00	80.0%	105,000.00	33.33%
<b>Total 6800 - Non-Operating Income</b>	<b>7,000.00</b>	<b>10,500.00</b>	<b>-3,500.00</b>	<b>66.67%</b>	<b>35,000.00</b>	<b>52,500.00</b>	<b>-17,500.00</b>	<b>66.67%</b>	<b>126,000.00</b>	<b>27.78%</b>
6850 - Reimbursement Income	0.00	416.67	-416.67	0.0%	6,716.50	2,083.31	4,633.19	322.4%	5,000.00	134.33%

<b>Total Income</b>	<b>13,399.18</b>	<b>333,287.51</b>	<b>-319,888.33</b>	<b>4.02%</b>	<b>808,985.39</b>	<b>1,666,437.43</b>	<b>-857,452.04</b>	<b>48.55%</b>	<b>3,999,450.00</b>	<b>20.23%</b>
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Expense

70 - O & M Expenditures

72 - ADMINISTRATIVE EXPENSES

ACCOUNTING & BOOKKEEPING

7222 - Customer Billing	12.00	291.67	-279.67	4.11%	1,428.00	1,458.31	-30.31	97.92%	3,500.00	40.80%
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	Nov 23	Nov 23	\$ Over	% of	Jul - Nov 23	YTD	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
<b>7224 - Monthly Accounting Fee</b>	1,250.00	1,150.00	100.00	108.7%	6,250.00	5,750.00	500.00	108.7%	13,800.00	45.29%
<b>7225 - Special Projects</b>	0.00	66.67	-66.67	0.0%	0.00	333.31	-333.31	0.0%	800.00	0.00%
<b>7226 - Customer Records Maint.</b>	148.00	150.00	-2.00	98.67%	795.50	750.00	45.50	106.07%	1,800.00	44.19%
<b>7251 - Postage</b>	10.56	133.33	-122.77	7.92%	624.37	666.69	-42.32	93.65%	1,600.00	39.02%
<b>7300 - Office Expense</b>	232.34	166.67	65.67	139.4%	463.29	833.31	-370.02	55.6%	2,000.00	23.16%
<b>7352 - Office Supplies</b>	3.52	100.00	-96.48	3.52%	649.77	500.00	149.77	129.95%	1,200.00	54.15%
<b>Total ACCOUNTING &amp; BOOKKEEPING</b>	1,656.42	2,058.34	-401.92	80.47%	10,210.93	10,291.62	-80.69	99.22%	24,700.00	41.34%
<b>DISTRICT OPERATING OVERHEAD</b>										
<b>7210 - Mandatory Publishing</b>	0.00	58.33	-58.33	0.0%	0.00	291.69	-291.69	0.0%	700.00	0.00%
<b>7215 - Website Maintenance</b>	25.00	200.00	-175.00	12.5%	508.96	1,000.00	-491.04	50.9%	2,400.00	21.21%
<b>7340 - Rent - Meeting Room</b>	0.00	166.67	-166.67	0.0%	475.00	833.31	-358.31	57.0%	2,000.00	23.75%
<b>7380 - Yav County - Elections</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
<b>Total DISTRICT OPERATING OVERHEAD</b>	25.00	425.00	-400.00	5.88%	983.96	2,125.00	-1,141.04	46.3%	5,100.00	19.29%
<b>Total 72 - ADMINISTRATIVE EXPENSES</b>	1,681.42	2,483.34	-801.92	67.71%	11,194.89	12,416.62	-1,221.73	90.16%	29,800.00	37.57%
<b>Total 70 - O &amp; M Expenditures</b>	1,681.42	2,483.34	-801.92	67.71%	11,194.89	12,416.62	-1,221.73	90.16%	29,800.00	37.57%
<b>7250 - INSURANCE</b>	0.00	2,916.67	-2,916.67	0.0%	15,800.95	14,583.31	1,217.64	108.35%	35,000.00	45.15%
<b>73 - WAGES &amp; SALARY EXPENSES</b>										
<b>7280 - Manager Services</b>	2,500.00	2,500.00	0.00	100.0%	12,500.00	12,500.00	0.00	100.0%	30,000.00	41.67%
<b>7285 - District Clerk</b>	0.00	150.00	-150.00	0.0%	510.00	750.00	-240.00	68.0%	1,800.00	28.33%
<b>7286 - Payroll Taxes</b>	191.25	250.00	-58.75	76.5%	956.25	1,250.00	-293.75	76.5%	3,000.00	31.88%
<b>Total 73 - WAGES &amp; SALARY EXPENSES</b>	2,691.25	2,900.00	-208.75	92.8%	13,966.25	14,500.00	-533.75	96.32%	34,800.00	40.13%
<b>75 -PLANT &amp; OPERATING EXPENSES</b>										
<b>OPERATOR EXPENSES</b>										
<b>7570 - Operator Contract</b>	5,834.54	7,166.67	-1,332.13	81.41%	29,172.70	35,833.31	-6,660.61	81.41%	86,000.00	33.92%
<b>7572 - Contract Extras</b>	0.00	666.67	-666.67	0.0%	2,475.00	3,333.31	-858.31	74.25%	8,000.00	30.94%
<b>Total OPERATOR EXPENSES</b>	5,834.54	7,833.34	-1,998.80	74.48%	31,647.70	39,166.62	-7,518.92	80.8%	94,000.00	33.67%
<b>PLANT OPERATING EXPENSES</b>										
<b>7540 - Chemicals</b>	1,862.99	5,833.33	-3,970.34	31.94%	24,709.02	29,166.69	-4,457.67	84.72%	70,000.00	35.30%
<b>7550 - Hauling Sludge</b>	4,772.94	2,083.33	2,689.61	229.1%	12,718.69	10,416.69	2,302.00	122.1%	25,000.00	50.87%

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	Nov 23	Nov 23	\$ Over	% of	Jul - Nov 23	YTD	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7560 - Laboratory Analysis	95.00	666.67	-571.67	14.25%	1,355.00	3,333.31	-1,978.31	40.65%	8,000.00	16.94%
7576 - Operating Permits	0.00	333.33	-333.33	0.0%	1,807.00	1,666.69	140.31	108.42%	4,000.00	45.18%
<b>Total PLANT OPERATING EXPENSES</b>	<b>6,730.93</b>	<b>8,916.66</b>	<b>-2,185.73</b>	<b>75.49%</b>	<b>40,589.71</b>	<b>44,583.38</b>	<b>-3,993.67</b>	<b>91.04%</b>	<b>107,000.00</b>	<b>37.93%</b>
<b>PLANT UTILITIES</b>										
7530 - Water	63.89	62.50	1.39	102.22%	397.92	312.50	85.42	127.33%	750.00	53.06%
7533 - Electric	2,777.94	3,000.00	-222.06	92.6%	15,105.90	15,000.00	105.90	100.71%	36,000.00	41.96%
7534 - Trash Disposal	60.00	25.00	35.00	240.0%	120.00	125.00	-5.00	96.0%	300.00	40.00%
<b>Total PLANT UTILITIES</b>	<b>2,901.83</b>	<b>3,087.50</b>	<b>-185.67</b>	<b>93.99%</b>	<b>15,623.82</b>	<b>15,437.50</b>	<b>186.32</b>	<b>101.21%</b>	<b>37,050.00</b>	<b>42.17%</b>
<b>REPAIRS &amp; MAINTENANCE</b>										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	550.00	750.00	-200.00	73.33%	1,800.00	30.56%
7580 - Maint/Repairs Out. Serv.										
7581-Repair/Replace manhole	0.00	1,250.00	-1,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	15,000.00	0.00%
7582-Replace air relief valves	0.00	833.33	-833.33	0.0%	0.00	4,166.69	-4,166.69	0.0%	10,000.00	0.00%
7583-Repair clarifier tank wier	0.00	833.33	-833.33	0.0%	0.00	4,166.69	-4,166.69	0.0%	10,000.00	0.00%
7580 - Maint/Repairs Out. Serv. - Other	14,300.19	6,250.00	8,050.19	228.8%	32,765.55	31,250.00	1,515.55	104.85%	75,000.00	43.69%
<b>Total 7580 - Maint/Repairs Out. Serv.</b>	<b>14,300.19</b>	<b>9,166.66</b>	<b>5,133.53</b>	<b>156.0%</b>	<b>32,765.55</b>	<b>45,833.38</b>	<b>-13,067.83</b>	<b>71.49%</b>	<b>110,000.00</b>	<b>29.79%</b>
7590 - Plant Material & Supplie	7,637.66	833.33	6,804.33	916.52%	8,431.01	4,166.69	4,264.32	202.34%	10,000.00	84.31%
7595 - Generator Maintenance	2,298.55	250.00	2,048.55	919.42%	2,298.55	1,250.00	1,048.55	183.88%	3,000.00	76.62%
REPAIRS & MAINTENANCE - Other	3,231.50				3,231.50					
<b>Total REPAIRS &amp; MAINTENANCE</b>	<b>27,467.90</b>	<b>10,399.99</b>	<b>17,067.91</b>	<b>264.12%</b>	<b>47,276.61</b>	<b>52,000.07</b>	<b>-4,723.46</b>	<b>90.92%</b>	<b>124,800.00</b>	<b>37.88%</b>
<b>Total 75 -PLANT &amp; OPERATING EXPENSES</b>	<b>42,935.20</b>	<b>30,237.49</b>	<b>12,697.71</b>	<b>141.99%</b>	<b>135,137.84</b>	<b>151,187.57</b>	<b>-16,049.73</b>	<b>89.38%</b>	<b>362,850.00</b>	<b>37.24%</b>
<b>77 - CONSULTING SERVICES</b>										
7710 - Accounting - Audit	5,500.00	500.00	5,000.00	1,100.0%	5,500.00	2,500.00	3,000.00	220.0%	6,000.00	91.67%
7720 - Attny Fees Dist. Oper.	8,745.06	3,750.00	4,995.06	233.2%	24,642.10	18,750.00	5,892.10	131.43%	45,000.00	54.76%
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	
<b>Total 77 - CONSULTING SERVICES</b>	<b>14,245.06</b>	<b>4,250.00</b>	<b>9,995.06</b>	<b>335.18%</b>	<b>30,142.10</b>	<b>21,250.00</b>	<b>8,892.10</b>	<b>141.85%</b>	<b>51,000.00</b>	<b>59.10%</b>
7800-1 Re-pmt of Infrastructure	0.00	7,666.67	-7,666.67	0.0%	0.00	38,333.31	-38,333.31	0.0%	92,000.00	0.00%
7800.1-Cap Expenditure Unrestri	0.00	1,250.00	-1,250.00	0.0%	0.00	6,250.00	-6,250.00	0.0%	15,000.00	0.00%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
<b>7800.2 Capital Expenditures</b>	0.00	244,416.67	-244,416.67	0.0%	0.00	1,222,083.31	-1,222,083.31	0.0%	2,933,000.00	0.00%
<b>7800.3 Deposits - Capital Accts</b>	0.00	10,500.00	-10,500.00	0.0%	0.00	52,500.00	-52,500.00	0.0%	126,000.00	0.00%
<b>7800.4 Sludge Handling Equip</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
<b>7800.5 Reserve for Replacements</b>	0.00	6,250.00	-6,250.00	0.0%	0.00	31,250.00	-31,250.00	0.0%	75,000.00	0.00%
<b>7800.6 Reimbursable Expense</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
<b>7800.7-Debt Repayment</b>	0.00	14,166.67	-14,166.67	0.0%	0.00	70,833.31	-70,833.31	0.0%	170,000.00	0.00%
<b>8000 - CONTINGENCIES</b>	0.00	6,250.00	-6,250.00	0.0%	64,302.49	31,250.00	33,052.49	205.77%	75,000.00	85.74%
<b>CLEARING ACCOUNT</b>	0.00				0.00					
<b>CONVEINIENCE FEES</b>	0.00				0.00					
<b>Total Expense</b>	<b>61,552.93</b>	<b>333,287.51</b>	<b>-271,734.58</b>	<b>18.47%</b>	<b>270,544.52</b>	<b>1,666,437.43</b>	<b>-1,395,892.91</b>	<b>16.24%</b>	<b>3,999,450.00</b>	<b>6.76%</b>
<b>Net Ordinary Income</b>	<b>-48,153.75</b>	<b>0.00</b>	<b>-48,153.75</b>	<b>100.0%</b>	<b>538,440.87</b>	<b>0.00</b>	<b>538,440.87</b>	<b>100.0%</b>	<b>0.00</b>	
<b>Net Income</b>	<b>-48,153.75</b>	<b>0.00</b>	<b>-48,153.75</b>	<b>100.0%</b>	<b>538,440.87</b>	<b>0.00</b>	<b>538,440.87</b>	<b>100.0%</b>	<b>0.00</b>	