

ICR Sanitary District Profit & Loss Budget Performance May 2023

MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
May 23	May 23	\$ Over	% of	Jul '22 - May 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	411,950.00	37,450.00	109.09%	449,400.00	100.00%
6118 - Inspection Fee	2,250.00	416.67	1,833.33	540.0%	24,500.00	4,583.33	19,916.67	534.55%	5,000.00	490.00%
6121 - Residential User Fees	85.55	12,000.00	-11,914.45	0.71%	113,975.18	132,000.00	-18,024.82	86.35%	144,000.00	79.15%
6123 - Application Fee/Transfer	315.00	112.50	202.50	280.0%	3,850.00	1,237.50	2,612.50	311.11%	1,350.00	285.19%
6126 - Commercial User Fees	0.00	500.00	-500.00	0.0%	4,410.00	5,500.00	-1,090.00	80.18%	6,000.00	73.50%
6140 - Int. on Bank/Savings Acc	106.27	150.00	-43.73	70.85%	21,634.14	1,650.00	19,984.14	1,311.16%	1,800.00	1201.90%
6300 - Effluent Income	5,707.51	5,500.00	207.51	103.77%	61,324.30	60,500.00	824.30	101.36%	66,000.00	92.92%
6600 - Miscellaneous Income	435.00	83.33	351.67	522.02%	2,154.71	916.67	1,238.04	235.06%	1,000.00	215.47%
NSF FEES CHARGED CUSTOMER	0.00				70.00					
Total 61 - O & M REVENUES	8,899.33	56,212.50	-47,313.17	15.83%	681,318.33	618,337.50	62,980.83	110.19%	674,550.00	101.00%

6800 - Non-Operating Income

6120 - Hook Up Fee ICR	0.00	1,166.67	-1,166.67	0.0%	20,000.00	12,833.33	7,166.67	155.84%	14,000.00	142.86%
6125 - Developer Lot Fee TRR/WC	0.00	7,291.67	-7,291.67	0.0%	108,250.00	80,208.33	28,041.67	134.96%	87,500.00	123.71%
Total 6800 - Non-Operating Income	0.00	8,458.34	-8,458.34	0.0%	128,250.00	93,041.66	35,208.34	137.84%	101,500.00	126.35%
6850 - Reimbursement Income	0.00	666.67	-666.67	0.0%	-4,009.50	7,333.33	-11,342.83	-54.68%	8,000.00	-50.12%

Total Income

Expense

70 - O & M Expenditures

72 - ADMINISTRATIVE EXPENSES

ACCOUNTING & BOOKKEEPING

7222 - Customer Billing	10.50	0.00	10.50	100.0%	3,129.50	2,400.00	729.50	130.4%	3,200.00	97.80%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	13,150.00	12,650.00	500.00	103.95%	13,800.00	95.29%
7225 - Special Projects	0.00	125.00	-125.00	0.0%	250.00	1,375.00	-1,125.00	18.18%	1,500.00	16.67%
7226 - Customer Records Maint.	157.25	166.67	-9.42	94.35%	1,525.75	1,833.33	-307.58	83.22%	2,000.00	76.29%
7229 - Collection Cost	55.50				55.50					
7251 - Postage	72.60	266.67	-194.07	27.23%	1,644.17	2,933.33	-1,289.16	56.05%	3,200.00	51.38%
7300 - Office Expense	198.62	208.33	-9.71	95.34%	1,561.36	2,291.67	-730.31	68.13%	2,500.00	62.45%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7352 - Office Supplies	27.27	83.33	-56.06	32.73%	1,443.98	916.67	527.31	157.53%	1,000.00	144.40%
Total ACCOUNTING & BOOKKEEPING	1,771.74	2,000.00	-228.26	88.59%	22,760.26	24,400.00	-1,639.74	93.28%	27,200.00	83.68%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	284.64	58.33	226.31	487.98%	868.15	641.67	226.48	135.3%	700.00	124.02%
7215 - Website Maintenance	75.00	200.00	-125.00	37.5%	2,053.57	2,200.00	-146.43	93.34%	2,400.00	85.57%
7340 - Rent - Meeting Room	0.00	29.17	-29.17	0.0%	0.00	320.83	-320.83	0.0%	350.00	0.00%
7380 - Yav County - Elections	0.00	416.67	-416.67	0.0%	1,323.95	4,583.33	-3,259.38	28.89%	5,000.00	26.48%
Total DISTRICT OPERATING OVERHEAD	359.64	704.17	-344.53	51.07%	4,245.67	7,745.83	-3,500.16	54.81%	8,450.00	50.24%
Total 72 - ADMINISTRATIVE EXPENSES	2,131.38	2,704.17	-572.79	78.82%	27,005.93	32,145.83	-5,139.90	84.01%	35,650.00	75.75%
Total 70 - O & M Expenditures	2,131.38	2,704.17	-572.79	78.82%	27,005.93	32,145.83	-5,139.90	84.01%	35,650.00	75.75%
7250 - INSURANCE	0.00	3,166.67	-3,166.67	0.0%	29,136.45	34,833.33	-5,696.88	83.65%	38,000.00	76.67%
73 - WAGES & SALARY EXPENSES										
7280 - Manager Services	1,971.66	2,000.00	-28.34	98.58%	21,688.26	22,000.00	-311.74	98.58%	24,000.00	90.37%
7285 - District Clerk	0.00	125.00	-125.00	0.0%	937.50	1,375.00	-437.50	68.18%	1,500.00	62.50%
7286 - Payroll Taxes	150.92	183.33	-32.41	82.32%	1,860.56	2,016.67	-156.11	92.26%	2,200.00	84.57%
7287 - Bonus	0.00				2,000.00					
Total 73 - WAGES & SALARY EXPENSES	2,122.58	2,308.33	-185.75	91.95%	26,486.32	25,391.67	1,094.65	104.31%	27,700.00	95.62%
75 -PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	6,500.00	-665.46	89.76%	64,179.94	71,500.00	-7,320.06	89.76%	78,000.00	82.28%
7572 - Contract Extras	550.00	500.00	50.00	110.0%	7,700.00	5,500.00	2,200.00	140.0%	6,000.00	128.33%
Total OPERATOR EXPENSES	6,384.54	7,000.00	-615.46	91.21%	71,879.94	77,000.00	-5,120.06	93.35%	84,000.00	85.57%
PLANT OPERATING EXPENSES										
7540 - Chemicals	4,479.95	3,333.33	1,146.62	134.4%	58,683.06	36,666.67	22,016.39	160.05%	40,000.00	146.71%
7550 - Hauling Sludge	2,520.69	1,666.67	854.02	151.24%	37,125.60	18,333.33	18,792.27	202.5%	20,000.00	185.63%
7560 - Laboratory Analysis	95.00	500.00	-405.00	19.0%	7,447.14	5,500.00	1,947.14	135.4%	6,000.00	124.12%
7576 - Operating Permits	0.00	541.67	-541.67	0.0%	939.00	5,958.33	-5,019.33	15.76%	6,500.00	14.45%
Total PLANT OPERATING EXPENSES	7,095.64	6,041.67	1,053.97	117.45%	104,194.80	66,458.33	37,736.47	156.78%	72,500.00	143.72%
PLANT UTILITIES										
7530 - Water	34.40	50.00	-15.60	68.8%	504.07	550.00	-45.93	91.65%	600.00	84.01%

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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	3,033.30	2,333.33	699.97	130.0%	28,573.11	25,666.67	2,906.44	111.32%	28,000.00	102.05%
7534 - Trash Disposal	0.00	41.67	-41.67	0.0%	240.00	458.33	-218.33	52.36%	500.00	48.00%
Total PLANT UTILITIES	3,067.70	2,425.00	642.70	126.5%	29,317.18	26,675.00	2,642.18	109.91%	29,100.00	100.75%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	1,525.00	1,650.00	-125.00	92.42%	1,800.00	84.72%
7580 - Maint/Repairs Out. Serv.	1,306.20	6,250.00	-4,943.80	20.9%	36,022.00	68,750.00	-32,728.00	52.4%	75,000.00	48.03%
7590 - Plant Material & Supplie	0.00	833.33	-833.33	0.0%	10,026.31	9,166.67	859.64	109.38%	10,000.00	100.26%
7595 - Generator Maintenance	0.00	233.33	-233.33	0.0%	3,407.53	2,566.67	840.86	132.76%	2,800.00	121.70%
Total REPAIRS & MAINTENANCE	1,306.20	7,466.66	-6,160.46	17.49%	50,980.84	82,133.34	-31,152.50	62.07%	89,600.00	56.90%
Total 75 -PLANT & OPERATING EXPENSES	17,854.08	22,933.33	-5,079.25	77.85%	256,372.76	252,266.67	4,106.09	101.63%	275,200.00	93.16%
77 - CONSULTING SERVICES										
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	5,275.00	5,500.00	-225.00	95.91%	6,000.00	87.92%
7720 - Attny Fees Dist. Oper.	0.00	5,416.67	-5,416.67	0.0%	35,045.83	59,583.33	-24,537.50	58.82%	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	22,916.67	-22,916.67	0.0%	25,000.00	0.00%
7750 - Engineering Services Dis	0.00	833.33	-833.33	0.0%	0.00	9,166.67	-9,166.67	0.0%	10,000.00	0.00%
Total 77 - CONSULTING SERVICES	0.00	8,833.33	-8,833.33	0.0%	40,320.83	97,166.67	-56,845.84	41.5%	106,000.00	38.04%
7800-1 Re-pmt of Infrastructure	0.00	5,166.67	-5,166.67	0.0%	0.00	56,833.33	-56,833.33	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	80,208.33	-80,208.33	0.0%	87,500.00	0.00%
7800.3 Deposits - Capital Accts	0.00	-2,500.00	2,500.00	0.0%	0.00	-27,500.00	27,500.00	0.0%	-30,000.00	0.00%
7800.4 Sludge Handling Equip	0.00	6,166.67	-6,166.67	0.0%	0.00	67,833.33	-67,833.33	0.0%	74,000.00	0.00%
7800.5 Reserve for Replacements	0.00	5,000.00	-5,000.00	0.0%	0.00	55,000.00	-55,000.00	0.0%	60,000.00	0.00%
7800.6 Reimbursable Expense	0.00	666.67	-666.67	0.0%	0.00	7,333.33	-7,333.33	0.0%	8,000.00	0.00%
8000 - CONTINGENCIES	0.00	3,333.33	-3,333.33	0.0%	0.00	36,666.67	-36,666.67	0.0%	40,000.00	0.00%
Total Expense	22,108.04	65,070.84	-42,962.80	33.98%	379,322.29	718,179.16	-338,856.87	52.82%	784,050.00	48.38%
Net Ordinary Income	-13,208.71	266.67	-13,475.38		426,236.54	533.33	425,703.21		0.00	
Net Income	-13,208.71	266.67	-13,475.38		426,236.54	533.33	425,703.21		0.00	