

ICR Sanitary District Profit & Loss Budget Performance August 2023

	MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
	Aug 23	Aug 23	\$ Over	% of	Jul - Aug 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	82,833.30	414,166.70	600.0%	497,000.00	100.00%
6111-Ad Valorem Tx-Bond Repayme	0.00	14,166.67	-14,166.67	0.0%	170,000.00	28,333.30	141,666.70	600.0%	170,000.00	100.00%
6118 - Inspection Fee	2,000.00	1,041.67	958.33	192.0%	5,750.00	2,083.30	3,666.70	276.0%	12,500.00	46.00%
6121 - Residential User Fees	122.77	13,200.00	-13,077.23	0.93%	-28.79	26,400.00	-26,428.79	-0.11%	158,400.00	-0.02%
6123 - Application Fee/Transfer	595.00	145.83	449.17	408.01%	805.00	291.70	513.30	275.97%	1,750.00	46.00%
6126 - Commercial User Fees	0.00	583.33	-583.33	0.0%	0.00	1,166.70	-1,166.70	0.0%	7,000.00	0.00%
6140 - Int. on Bank/Savings Acc	4,710.06	333.33	4,376.73	1,413.03%	9,572.14	666.70	8,905.44	1,435.75%	4,000.00	239.30%
6300 - Effluent Income	5,699.19	5,666.67	32.52	100.57%	11,514.32	11,333.30	181.02	101.6%	68,000.00	16.93%
6600 - Miscellaneous Income	300.00	150.00	150.00	200.0%	293.87	300.00	-6.13	97.96%	1,800.00	16.33%
Total 61 - O & M REVENUES	13,427.02	76,704.17	-63,277.15	17.51%	694,906.54	153,408.30	541,498.24	452.98%	920,450.00	75.50%
6200-Bond Revenue-Debt Repaymnt										
6201-Transfers-non Restricted	0.00	1,250.00	-1,250.00	0.0%	0.00	2,500.00	-2,500.00	0.0%	15,000.00	0.00%
6202-W IFA Loan Funds	0.00	244,416.67	-244,416.67	0.0%	0.00	488,833.30	-488,833.30	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	491,333.30	-491,333.30	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	3,500.00	-3,500.00	0.0%	21,000.00	0.00%
6125 - Developer Lot Fee TRR/W C	21,000.00	8,750.00	12,250.00	240.0%	21,000.00	17,500.00	3,500.00	120.0%	105,000.00	20.00%
Total 6800 - Non-Operating Income	21,000.00	10,500.00	10,500.00	200.0%	21,000.00	21,000.00	0.00	100.0%	126,000.00	16.67%
6850 - Reimbursement Income	6,716.50	416.67	6,299.83	1,611.95%	6,716.50	833.30	5,883.20	806.01%	5,000.00	134.33%
Total Income	41,143.52	333,287.51	-292,143.99	12.35%	722,623.04	666,574.90	56,048.14	108.41%	3,999,450.00	18.07%
Expense										
70 - O & M Expenditures										
72 - ADMINISTRATIVE EXPENSES										
ACCOUNTING & BOOKKEEPING										
7222 - Customer Billing	15.00	291.67	-276.67	5.14%	18.00	583.30	-565.30	3.09%	3,500.00	0.51%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	2,500.00	2,300.00	200.00	108.7%	13,800.00	18.12%
7225 - Special Projects	0.00	66.67	-66.67	0.0%	0.00	133.30	-133.30	0.0%	800.00	0.00%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7226 - Customer Records Maint.	185.00	150.00	35.00	123.33%	351.50	300.00	51.50	117.17%	1,800.00	19.53%
7251 - Postage	3.52	133.33	-129.81	2.64%	13.42	266.70	-253.28	5.03%	1,600.00	0.84%
7300 - Office Expense	200.50	166.67	33.83	120.3%	210.95	333.30	-122.35	63.29%	2,000.00	10.55%
7352 - Office Supplies	373.84	100.00	273.84	373.84%	385.28	200.00	185.28	192.64%	1,200.00	32.11%
Total ACCOUNTING & BOOKKEEPING	2,027.86	2,058.34	-30.48	98.52%	3,479.15	4,116.60	-637.45	84.52%	24,700.00	14.09%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	58.33	-58.33	0.0%	0.00	116.70	-116.70	0.0%	700.00	0.00%
7215 - Website Maintenance	150.00	200.00	-50.00	75.0%	433.96	400.00	33.96	108.49%	2,400.00	18.08%
7340 - Rent - Meeting Room	0.00	166.67	-166.67	0.0%	0.00	333.30	-333.30	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	150.00	425.00	-275.00	35.29%	433.96	850.00	-416.04	51.05%	5,100.00	8.51%
Total 72 - ADMINISTRATIVE EXPENSES	2,177.86	2,483.34	-305.48	87.7%	3,913.11	4,966.60	-1,053.49	78.79%	29,800.00	13.13%
Total 70 - O & M Expenditures	2,177.86	2,483.34	-305.48	87.7%	3,913.11	4,966.60	-1,053.49	78.79%	29,800.00	13.13%
7250 - INSURANCE	0.00	2,916.67	-2,916.67	0.0%	15,800.95	5,833.30	9,967.65	270.88%	35,000.00	45.15%
73 - W AGES & SALARY EXPENSES										
7280 - Manager Services	2,500.00	2,500.00	0.00	100.0%	5,000.00	5,000.00	0.00	100.0%	30,000.00	16.67%
7285 - District Clerk	0.00	150.00	-150.00	0.0%	157.50	300.00	-142.50	52.5%	1,800.00	8.75%
7286 - Payroll Taxes	191.25	250.00	-58.75	76.5%	382.50	500.00	-117.50	76.5%	3,000.00	12.75%
Total 73 - W AGES & SALARY EXPENSES	2,691.25	2,900.00	-208.75	92.8%	5,540.00	5,800.00	-260.00	95.52%	34,800.00	15.92%
75 - PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	7,166.67	-1,332.13	81.41%	11,669.08	14,333.30	-2,664.22	81.41%	86,000.00	13.57%
7572 - Contract Extras	0.00	666.67	-666.67	0.0%	1,760.00	1,333.30	426.70	132.0%	8,000.00	22.00%
Total OPERATOR EXPENSES	5,834.54	7,833.34	-1,998.80	74.48%	13,429.08	15,666.60	-2,237.52	85.72%	94,000.00	14.29%
PLANT OPERATING EXPENSES										
7540 - Chemicals	4,005.66	5,833.33	-1,827.67	68.67%	4,005.66	11,666.70	-7,661.04	34.33%	70,000.00	5.72%
7550 - Hauling Sludge	2,739.25	2,083.33	655.92	131.48%	3,780.50	4,166.70	-386.20	90.73%	25,000.00	15.12%
7560 - Laboratory Analysis	0.00	666.67	-666.67	0.0%	535.00	1,333.30	-798.30	40.13%	8,000.00	6.69%
7576 - Operating Permits	0.00	333.33	-333.33	0.0%	0.00	666.70	-666.70	0.0%	4,000.00	0.00%
Total PLANT OPERATING EXPENSES	6,744.91	8,916.66	-2,171.75	75.64%	8,321.16	17,833.40	-9,512.24	46.66%	107,000.00	7.78%

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PLANT UTILITIES										
7530 - Water	35.54	62.50	-26.96	56.86%	109.37	125.00	-15.63	87.5%	750.00	14.58%
7533 - Electric	2,911.17	3,000.00	-88.83	97.04%	6,109.09	6,000.00	109.09	101.82%	36,000.00	16.97%
7534 - Trash Disposal	60.00	25.00	35.00	240.0%	60.00	50.00	10.00	120.0%	300.00	20.00%
Total PLANT UTILITIES	3,006.71	3,087.50	-80.79	97.38%	6,278.46	6,175.00	103.46	101.68%	37,050.00	16.95%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	0.00	300.00	-300.00	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	2,500.00	-2,500.00	0.0%	15,000.00	0.00%
7582-Replace air relief valves	0.00	833.33	-833.33	0.0%	0.00	1,666.70	-1,666.70	0.0%	10,000.00	0.00%
7583-Repair clarifier tank wier	0.00	833.33	-833.33	0.0%	0.00	1,666.70	-1,666.70	0.0%	10,000.00	0.00%
7580 - Maint/Repairs Out. Serv. - Other	13,123.64	6,250.00	6,873.64	209.98%	13,123.64	12,500.00	623.64	104.99%	75,000.00	17.50%
Total 7580 - Maint/Repairs Out. Serv.	13,123.64	9,166.66	3,956.98	143.17%	13,123.64	18,333.40	-5,209.76	71.58%	110,000.00	11.93%
7590 - Plant Material & Supplie	0.00	833.33	-833.33	0.0%	793.35	1,666.70	-873.35	47.6%	10,000.00	7.93%
7595 - Generator Maintenance	0.00	250.00	-250.00	0.0%	0.00	500.00	-500.00	0.0%	3,000.00	0.00%
Total REPAIRS & MAINTENANCE	13,123.64	10,399.99	2,723.65	126.19%	13,916.99	20,800.10	-6,883.11	66.91%	124,800.00	11.15%
Total 75 -PLANT & OPERATING EXPENSES	28,709.80	30,237.49	-1,527.69	94.95%	41,945.69	60,475.10	-18,529.41	69.36%	362,850.00	11.56%
77 - CONSULTING SERVICES										
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	6,000.00	0.00%
7720 - AttnyFees Dist. Oper.	3,227.50	3,750.00	-522.50	86.07%	15,897.04	7,500.00	8,397.04	211.96%	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	3,227.50	4,250.00	-1,022.50	75.94%	15,897.04	8,500.00	7,397.04	187.02%	51,000.00	31.17%
7800-1 Re-pmt of Infrastructure	0.00	7,666.67	-7,666.67	0.0%	0.00	15,333.30	-15,333.30	0.0%	92,000.00	0.00%
7800.1-Cap Expenditure Unrestr	0.00	1,250.00	-1,250.00	0.0%	0.00	2,500.00	-2,500.00	0.0%	15,000.00	0.00%
7800.2 Capital Expenditures	0.00	244,416.67	-244,416.67	0.0%	0.00	488,833.30	-488,833.30	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	21,000.00	-21,000.00	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	12,500.00	-12,500.00	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	

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7800.7-Debt Repayment	0.00	14,166.67	-14,166.67	0.0%	0.00	28,333.30	-28,333.30	0.0%	170,000.00	0.00%
8000 - CONTINGENCIES	0.00	6,250.00	-6,250.00	0.0%	0.00	12,500.00	-12,500.00	0.0%	75,000.00	0.00%
CLEARING ACCOUNT	0.00				0.00					
CONVEINIENCE FEES	0.00				0.00					
Total Expense	36,806.41	333,287.51	-296,481.10	11.04%	83,096.79	666,574.90	-583,478.11	12.47%	3,999,450.00	2.08%
Net OrdinaryIncome	4,337.11	0.00	4,337.11	100.0%	639,526.25	0.00	639,526.25	100.0%	0.00	
Net Income	4,337.11	0.00	4,337.11	100.0%	639,526.25	0.00	639,526.25	100.0%	0.00	