ICR Sanitary District
Profit & Loss Budget Performance
December 2020

	MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
	Dec 20 Actual	Dec 20 Budget	$ Over Budget	% of Budget	Jul - Dec 20 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	38,218.33	-38,218.33	0.0%	458,620.00	229,310.02	229,309.98	200.0%	458,620.00	100.00%
6121 - Residetial User Fees	31,809.04	10,833.33	20,975.71	293.62%	63,484.04	65,000.02	-1,515.98	97.67%	130,000.00	48.83%
6126 - Commercial User Fees	1,515.00	833.33	681.67	181.8%	2,805.00	5,000.02	-2,195.02	56.1%	10,000.00	28.05%
6140 - Int. on Bank/Savings Acc	169.70	1,166.67	-996.97	14.55%	1,475.17	6,999.98	-5,524.81	21.07%	14,000.00	10.54%
62 - FEES										
6118 - Inspection Fee	250.00	916.67	-666.67	27.27%	2,250.00	5,499.98	-3,249.98	40.91%	11,000.00	20.45%
6120 - Hook Up Fee ICR	3,250.00	1,354.17	1,895.83	240.0%	9,520.00	8,124.98	1,395.02	117.17%	16,250.00	58.58%
6123 - Application Fee/Transfer	910.00	291.67	618.33	312.0%	6,475.00	1,749.98	4,725.02	370.0%	3,500.00	185.00%
6125 - Developer Lot Fee TRR/WC	9,750.00	2,979.17	6,770.83	327.27%	91,000.00	17,874.98	73,125.02	509.09%	35,750.00	254.55%
Total 62 - FEES	14,160.00	5,541.68	8,618.32	255.52%	109,245.00	33,249.92	75,995.08	328.56%	66,500.00	164.28%
6300 - Effluent Income	5,445.95	4,583.33	862.62	118.82%	31,230.48	27,500.02	3,730.46	113.57%	55,000.00	56.78%
6600 - Miscellaneous Income	0.00	100.00	-100.00	0.0%	100.00	600.00	-500.00	16.67%	1,200.00	8.33%
NSF FEES CHARGED CUSTOMER	0.00				70.00					
Total 61 - O & M REVENUES	53,099.69	61,276.67	-8,176.98	86.66%	667,029.69	367,659.98	299,369.71	181.43%	735,320.00	90.71%
6850 - Reimbursement Income	0.00	1,500.00	-1,500.00	0.0%	0.00	9,000.00	-9,000.00	0.0%	18,000.00	0.00%
Total Income	53,099.69	62,776.67	-9,676.98	84.59%	667,029.69	376,659.98	290,369.71	177.09%	753,320.00	88.55%
Expense										
70 - O & M Expenditures										
72 - ADMINISTRATIVE EXPENSES										
ACCOUNTING & BOOKKEEPING										
7220 - Acct Srv	0.00				1,400.00					
7221 - Annual Financial Report	0.00				100.00					
7222 - Customer Billing	742.00	41.67	700.33	1,780.66%	1,731.00	249.98	1,481.02	692.46%	500.00	346.20%
7224 - Monthly Accounting Fee	1,150.00	1,150.00	0.00	100.0%	5,750.00	6,900.00	-1,150.00	83.33%	13,800.00	41.67%
7225 - Special Projects	0.00	125.00	-125.00	0.0%	2,610.00	750.00	1,860.00	348.0%	1,500.00	174.00%
7226 - Customer Records Maint.	345.00	125.00	220.00	276.0%	1,102.50	750.00	352.50	147.0%	1,500.00	73.50%
7232 - Other Admin Expenses	0.00				192.80					
7251 - Postage	405.90	125.00	280.90	324.72%	1,681.35	750.00	931.35	224.18%	1,500.00	112.09%
7300 - Office Expense	0.00	191.67	-191.67	0.0%	180.04	1,149.98	-969.94	15.66%	2,300.00	7.83%
7350 - Post Office Box Rental	0.00	5.83	-5.83	0.0%	0.00	35.02	-35.02	0.0%	70.00	0.00%
7352 - Office Supplies	432.19	75.00	357.19	576.25%	1,169.53	450.00	719.53	259.9%	900.00	129.95%

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7353 - Telephone	0.00	54.17	-54.17	0.0%	0.00	324.98	-324.98	0.0%	650.00	0.00%
Total ACCOUNTING & BOOKKEEPING	3,075.09	1,893.34	1,181.75	162.42%	15,917.22	11,359.96	4,557.26	140.12%	22,720.00	70.06%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	16.67	-16.67	0.0%	0.00	99.98	-99.98	0.0%	200.00	0.00%
7215 - Website Maintenance	100.00	50.00	50.00	200.0%	1,366.95	300.00	1,066.95	455.65%	600.00	227.83%
7340 - Rent - Meeting Room	75.00	41.67	33.33	179.99%	688.75	249.98	438.77	275.52%	500.00	137.75%
7380 - Yav County - Elections	0.00	225.00	-225.00	0.0%	2,423.25	1,350.00	1,073.25	179.5%	2,700.00	89.75%
Total DISTRICT OPERATING OVERHEAD	175.00	333.34	-158.34	52.5%	4,478.95	1,999.96	2,478.99	223.95%	4,000.00	111.97%
Total 72 - ADMINISTRATIVE EXPENSES	3,250.09	2,226.68	1,023.41	145.96%	20,396.17	13,359.92	7,036.25	152.67%	26,720.00	76.33%
Total 70 - O & M Expenditures	3,250.09	2,226.68	1,023.41	145.96%	20,396.17	13,359.92	7,036.25	152.67%	26,720.00	76.33%
7250 - INSURANCE	369.00	1,250.00	-881.00	29.52%	532.00	7,500.00	-6,968.00	7.09%	15,000.00	3.55%
73 - WAGES & SALARY EXPENSES										
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%	0.00	750.00	-750.00	0.0%	1,500.00	0.00%
7286 - Payroll Taxes	150.84	175.00	-24.16	86.19%	904.99	1,050.00	-145.01	86.19%	2,100.00	43.09%
Total 73 - WAGES & SALARY EXPENSES	2,122.50	2,300.00	-177.50	92.28%	12,734.95	13,800.00	-1,065.05	92.28%	27,600.00	46.14%
75 -PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
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	495.00	583.33	-88.33	84.86%	1,265.00	3,500.02	-2,235.02	36.14%	7,000.00	18.07%
Total OPERATOR EXPENSES	6,329.54	7,083.33	-753.79	89.36%	36,272.24	42,500.02	-6,227.78	85.35%	85,000.00	42.67%
PLANT OPERATING EXPENSES										
7540 - Chemicals	5,920.23	2,500.00	3,420.23	236.81%	11,690.79	15,000.00	-3,309.21	77.94%	30,000.00	38.97%
7550 - Hauling Sludge	1,927.78	666.67	1,261.11	289.17%	10,631.38	3,999.98	6,631.40	265.79%	8,000.00	132.89%
7560 - Laboratory Analysis	902.00	416.67	485.33	216.48%	3,221.00	2,499.98	721.02	128.84%	5,000.00	64.42%
7576 - Operating Permits	0.00	316.67	-316.67	0.0%	9,475.49	1,899.98	7,575.51	498.72%	3,800.00	249.36%
Total PLANT OPERATING EXPENSES	8,750.01	3,900.01	4,850.00	224.36%	35,018.66	23,399.94	11,618.72	149.65%	46,800.00	74.83%
PLANT UTILITIES										
7530 - Water	74.36	25.00	49.36	297.44%	374.54	150.00	224.54	249.69%	300.00	124.85%
7532 - Telephone - Plant	0.00	75.00	-75.00	0.0%	423.07	450.00	-26.93	94.02%	900.00	47.01%
7533 - Electric	1,736.85	2,333.33	-596.48	74.44%	11,519.75	14,000.02	-2,480.27	82.28%	28,000.00	41.14%
7534 - Trash Disposal	0.00	16.67	-16.67	0.0%	108.00	99.98	8.02	108.02%	200.00	54.00%
Total PLANT UTILITIES	1,811.21	2,450.00	-638.79	73.93%	12,425.36	14,700.00	-2,274.64	84.53%	29,400.00	42.26%

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REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	0.00	900.00	-900.00	0.0%	1,800.00	0.00%
7580 - Maint/Repairs Out. Serv.	1,432.50	2,250.00	-817.50	63.67%	41,486.19	13,500.00	27,986.19	307.31%	27,000.00	153.65%
7590 - Plant Material & Supplie	0.00	416.67	-416.67	0.0%	4,606.58	2,499.98	2,106.60	184.27%	5,000.00	92.13%
7595 - Generator Maintenance	0.00	208.33	-208.33	0.0%	1,366.00	1,250.02	115.98	109.28%	2,500.00	54.64%
Total REPAIRS & MAINTENANCE	1,432.50	3,025.00	-1,592.50	47.36%	47,458.77	18,150.00	29,308.77	261.48%	36,300.00	130.74%
Total 75 -PLANT & OPERATING EXPENSES	18,323.26	16,458.34	1,864.92	111.33%	131,175.03	98,749.96	32,425.07	132.84%	197,500.00	66.42%
77 - CONSULTING SERVICES										
7700 - Professional Services	118.75				325.00					
7710 - Accounting - Audit	0.00	625.00	-625.00	0.0%	8,631.25	3,750.00	4,881.25	230.17%	7,500.00	115.08%
7720 - Attny Fees Dist. Oper.	4,947.14	8,333.33	-3,386.19	59.37%	16,222.99	50,000.02	-33,777.03	32.45%	100,000.00	16.22%
7722 - Litigation Fees	1,087.50	4,583.33	-3,495.83	23.73%	21,905.96	27,500.02	-5,594.06	79.66%	55,000.00	39.83%
7730 - Consulting Services	0.00	416.67	-416.67	0.0%	0.00	2,499.98	-2,499.98	0.0%	5,000.00	0.00%
7750 - Engineering Services Dis	0.00	83.33	-83.33	0.0%	393.52	500.02	-106.50	78.7%	1,000.00	39.35%
Total 77 - CONSULTING SERVICES	6,153.39	14,041.66	-7,888.27	43.82%	47,478.72	84,250.04	-36,771.32	56.36%	168,500.00	28.18%
7722.1 Contingency - Crt Award	1,115.00	8,333.33	-7,218.33	13.38%	27,123.53	50,000.02	-22,876.49	54.25%	100,000.00	27.12%
7800-1 Re-pmt of Infrastructure	0.00	4,000.00	-4,000.00	0.0%	0.00	24,000.00	-24,000.00	0.0%	48,000.00	0.00%
7800 - OTHER EXPENSES	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7800.2 Capital Expenditures	0.00	3,916.67	-3,916.67	0.0%	0.00	23,499.98	-23,499.98	0.0%	47,000.00	0.00%
7800.3 Deposits - Capital Accts	0.00	1,916.67	-1,916.67	0.0%	0.00	11,499.98	-11,499.98	0.0%	23,000.00	0.00%
7810 Customer Refunds	0.00				4,250.00					
8000 - CONTINGENCIES	0.00	8,333.33	-8,333.33	0.0%	0.00	50,000.02	-50,000.02	0.0%	100,000.00	0.00%
CLEARING ACCOUNT	0.00				0.00					
Total Expense	31,333.24	62,776.68	-31,443.44	49.91%	243,690.40	376,659.92	-132,969.52	64.7%	753,320.00	32.35%
Net Ordinary Income	21,766.45	-0.01	21,766.46		423,339.29	0.06	423,339.23		0.00	
Net Income	**21,766.45**	**-0.01**	**21,766.46**		**423,339.29**	**0.06**	**423,339.23**		**0.00**	