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Accrual Basis

ICR Sanitary District
Profit & Loss Budget Performance
June 2021

	MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
	Jun 21 Actual	Jun 21 Budget	$ Over Budget	% of Budget	YTD 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	458,620.00	0.00	100.0%	458,620.00	100.00%
6121 - Residetial User Fees	32,299.71	10,833.33	21,466.38	298.15%	127,528.23	130,000.00	-2,471.77	98.1%	130,000.00	98.10%
6126 - Commercial User Fees	1,470.00	833.33	636.67	176.4%	5,745.00	10,000.00	-4,255.00	57.45%	10,000.00	57.45%
6140 - Int. on Bank/Savings Acc	234.65	1,166.67	-932.02	20.11%	2,002.00	14,000.00	-11,998.00	14.3%	14,000.00	14.30%
62 - FEES										
6118 - Inspection Fee	-25.00	916.67	-941.67	-2.73%	3,225.00	11,000.00	-7,775.00	29.32%	11,000.00	29.32%
6120 - Hook Up Fee ICR	3,250.00	1,354.17	1,895.83	240.0%	33,705.00	16,250.00	17,455.00	207.42%	16,250.00	207.42%
6123 - Application Fee/Transfer	980.00	291.67	688.33	336.0%	10,720.00	3,500.00	7,220.00	306.29%	3,500.00	306.29%
6125 - Developer Lot Fee TRR/WC	26,000.00	2,979.17	23,020.83	872.73%	221,000.00	35,750.00	185,250.00	618.18%	35,750.00	618.18%
Total 62 - FEES	30,205.00	5,541.68	24,663.32	545.05%	268,650.00	66,500.00	202,150.00	403.99%	66,500.00	403.98%
6300 - Effluent Income	5,255.86	4,583.33	672.53	114.67%	62,106.54	55,000.00	7,106.54	112.92%	55,000.00	112.92%
6600 - Miscellaneous Income	-19.28	100.00	-119.28	-19.28%	520.19	1,200.00	-679.81	43.35%	1,200.00	43.35%
NSF FEES CHARGED CUSTOMER	0.00				70.00					
Total 61 - O & M REVENUES	69,445.94	61,276.67	8,169.27	113.33%	925,241.96	735,320.00	189,921.96	125.83%	735,320.00	125.83%
6850 - Reimbursement Income	0.00	1,500.00	-1,500.00	0.0%	0.00	18,000.00	-18,000.00	0.0%	18,000.00	0.00%
Total Income	69,445.94	62,776.67	6,669.27	110.62%	925,241.96	753,320.00	171,921.96	122.82%	753,320.00	122.82%
Expense										
70 - O & M Expenditures										
72 - ADMINISTRATIVE EXPENSES										
ACCOUNTING & BOOKKEEPING										
7220 - Acct Srv	0.00				0.00					
7222 - Customer Billing	0.00	41.67	-41.67	0.0%	2,605.00	500.00	2,105.00	521.0%	500.00	521.00%
7223 - Meetings	0.00				112.50					
7224 - Monthly Accounting Fee	0.00	1,150.00	-1,150.00	0.0%	12,900.00	13,800.00	-900.00	93.48%	13,800.00	93.48%
7225 - Special Projects	0.00	125.00	-125.00	0.0%	2,710.00	1,500.00	1,210.00	180.67%	1,500.00	180.67%
7226 - Customer Records Maint.	0.00	125.00	-125.00	0.0%	2,272.50	1,500.00	772.50	151.5%	1,500.00	151.50%
7232 - Other Admin Expenses	0.00				192.80					

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7251 - Postage	0.00	125.00	-125.00	0.0%	2,161.65	1,500.00	661.65	144.11%	1,500.00	144.11%
7300 - Office Expense	94.99	191.67	-96.68	49.56%	275.03	2,300.00	-2,024.97	11.96%	2,300.00	11.96%
7350 - Post Office Box Rental	0.00	5.83	-5.83	0.0%	0.00	70.00	-70.00	0.0%	70.00	0.00%
7352 - Office Supplies	22.99	75.00	-52.01	30.65%	1,372.69	900.00	472.69	152.52%	900.00	152.52%
7353 - Telephone	0.00	54.17	-54.17	0.0%	0.00	650.00	-650.00	0.0%	650.00	0.00%
Total ACCOUNTING & BOOKKEEPING	117.98	1,893.34	-1,775.36	6.23%	24,602.17	22,720.00	1,882.17	108.28%	22,720.00	108.28%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	242.55	16.67	225.88	1,455.01%	242.55	200.00	42.55	121.28%	200.00	121.28%
7215 - Website Maintenance	275.00	50.00	225.00	550.0%	2,957.15	600.00	2,357.15	492.86%	600.00	492.86%
7340 - Rent - Meeting Room	210.00	41.67	168.33	503.96%	1,443.75	500.00	943.75	288.75%	500.00	288.75%
7380 - Yav County - Elections	0.00	225.00	-225.00	0.0%	2,423.25	2,700.00	-276.75	89.75%	2,700.00	89.75%
Total DISTRICT OPERATING OVERHEAD	727.55	333.34	394.21	218.26%	7,066.70	4,000.00	3,066.70	176.67%	4,000.00	176.67%
Total 72 - ADMINISTRATIVE EXPENSES	845.53	2,226.68	-1,381.15	37.97%	31,668.87	26,720.00	4,948.87	118.52%	26,720.00	118.52%
Total 70 - O & M Expenditures	845.53	2,226.68	-1,381.15	37.97%	31,668.87	26,720.00	4,948.87	118.52%	26,720.00	118.52%
7230 Depreciation	105,200.00				105,200.00					
7250 - INSURANCE	0.00	1,250.00	-1,250.00	0.0%	25,159.54	15,000.00	10,159.54	167.73%	15,000.00	167.73%
73 - WAGES & SALARY EXPENSES										
7280 - Manager Services	1,971.66	2,000.00	-28.34	98.58%	23,659.92	24,000.00	-340.08	98.58%	24,000.00	98.58%
7285 - District Clerk	643.75	125.00	518.75	515.0%	1,575.00	1,500.00	75.00	105.0%	1,500.00	105.00%
7286 - Payroll Taxes	150.83	175.00	-24.17	86.19%	1,917.08	2,100.00	-182.92	91.29%	2,100.00	91.29%
Total 73 - WAGES & SALARY EXPENSES	2,766.24	2,300.00	466.24	120.27%	27,152.00	27,600.00	-448.00	98.38%	27,600.00	98.38%
75 -PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	6,500.00	-665.46	89.76%	70,014.48	78,000.00	-7,985.52	89.76%	78,000.00	89.76%
7572 - Contract Extras	0.00	583.33	-583.33	0.0%	1,265.00	7,000.00	-5,735.00	18.07%	7,000.00	18.07%
Total OPERATOR EXPENSES	5,834.54	7,083.33	-1,248.79	82.37%	71,279.48	85,000.00	-13,720.52	83.86%	85,000.00	83.86%
PLANT OPERATING EXPENSES										
7540 - Chemicals	4,841.32	2,500.00	2,341.32	193.65%	27,844.92	30,000.00	-2,155.08	92.82%	30,000.00	92.82%
7550 - Hauling Sludge	4,386.55	666.67	3,719.88	657.98%	31,538.59	8,000.00	23,538.59	394.23%	8,000.00	394.23%
7560 - Laboratory Analysis	0.00	416.67	-416.67	0.0%	6,744.71	5,000.00	1,744.71	134.89%	5,000.00	134.89%

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7576 - Operating Permits	0.00	316.67	-316.67	0.0%	10,475.49	3,800.00	6,675.49	275.67%	3,800.00	275.67%
Total PLANT OPERATING EXPENSES	9,227.87	3,900.01	5,327.86	236.61%	76,603.71	46,800.00	29,803.71	163.68%	46,800.00	163.68%
PLANT UTILITIES										
7530 - Water	42.07	25.00	17.07	168.28%	694.51	300.00	394.51	231.5%	300.00	231.50%
7532 - Telephone - Plant	0.00	75.00	-75.00	0.0%	1,983.84	900.00	1,083.84	220.43%	900.00	220.43%
7533 - Electric	2,247.57	2,333.33	-85.76	96.33%	22,989.60	28,000.00	-5,010.40	82.11%	28,000.00	82.11%
7534 - Trash Disposal	0.00	16.67	-16.67	0.0%	226.00	200.00	26.00	113.0%	200.00	113.00%
Total PLANT UTILITIES	2,289.64	2,450.00	-160.36	93.46%	25,893.95	29,400.00	-3,506.05	88.08%	29,400.00	88.07%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	0.00	150.00	-150.00	0.0%	0.00	1,800.00	-1,800.00	0.0%	1,800.00	0.00%
7580 - Maint/Repairs Out. Serv.	8,743.30	2,250.00	6,493.30	388.59%	66,282.55	27,000.00	39,282.55	245.49%	27,000.00	245.49%
7590 - Plant Material & Supplie	1,375.63	416.67	958.96	330.15%	7,189.08	5,000.00	2,189.08	143.78%	5,000.00	143.78%
7595 - Generator Maintenance	0.00	208.33	-208.33	0.0%	2,769.38	2,500.00	269.38	110.78%	2,500.00	110.78%
Total REPAIRS & MAINTENANCE	10,118.93	3,025.00	7,093.93	334.51%	76,241.01	36,300.00	39,941.01	210.03%	36,300.00	210.03%
Total 75 -PLANT & OPERATING EXPENSES	27,470.98	16,458.34	11,012.64	166.91%	250,018.15	197,500.00	52,518.15	126.59%	197,500.00	126.59%
77 - CONSULTING SERVICES										
7710 - Accounting - Audit	0.00	625.00	-625.00	0.0%	8,631.25	7,500.00	1,131.25	115.08%	7,500.00	30.44%
7720 - Attny Fees Dist. Oper.	3,764.14	8,333.33	-4,569.19	45.17%	30,444.36	100,000.00	-69,555.64	30.44%	100,000.00	120.47%
7722 - Litigation Fees	3,917.50	4,583.33	-665.83	85.47%	66,256.78	55,000.00	11,256.78	120.47%	55,000.00	0.00%
7730 - Consulting Services	0.00	416.67	-416.67	0.0%	0.00	5,000.00	-5,000.00	0.0%	5,000.00	893.86%
7750 - Engineering Services Dis	0.00	83.33	-83.33	0.0%	8,938.63	1,000.00	7,938.63	893.86%	1,000.00	67.82%
Total 77 - CONSULTING SERVICES	7,681.64	14,041.66	-6,360.02	54.71%	114,271.02	168,500.00	-54,228.98	67.82%	168,500.00	0.00%
7722.1 Contingency - Crt Award	0.00	8,333.33	-8,333.33	0.0%	0.00	100,000.00	-100,000.00	0.0%	100,000.00	0.00%
7800-1 Re-pmt of Infrastructure	0.00	4,000.00	-4,000.00	0.0%	0.00	48,000.00	-48,000.00	0.0%	48,000.00	
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	47,000.00	-47,000.00	0.0%	47,000.00	0.00%
7800.3 Deposits - Capital Accts	0.00	1,916.67	-1,916.67	0.0%	0.00	23,000.00	-23,000.00	0.0%	23,000.00	
7810 Customer Refunds	0.00				4,250.00					
8000 - CONTINGENCIES	0.00	8,333.33	-8,333.33	0.0%	0.00	100,000.00	-100,000.00	0.0%	100,000.00	
CLEARING ACCOUNT	0.00				0.00					

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CONVEINIENCE FEES	0.00				0.00					
Total Expense	143,964.39	62,776.68	81,187.71	229.33%	557,719.58	753,320.00	-195,600.42	74.04%	753,320.00	
Net Ordinary Income	-74,518.45	-0.01	-74,518.44		367,522.38	0.00	367,522.38	100.0%	0.00	
Other Income/Expense										
Other Income										
Litigation Fees Awarded	0.00				10,500.00					
Total Other Income	0.00				10,500.00					
Net Other Income	0.00				10,500.00					
Net Income	**-74,518.45**				**378,022.38**	**0.00**	**378,022.38**	**100.0%**	**0.00**	