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Accrual Basis

City of Dry Ridge Utility Fund
Profit & Loss Budget vs. Actual
 July 1, 2016 through May 1, 2017

	Jul 1, '16 - May 1, 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
43343 · BPWD Reading Charges	58.00	0.00	58.00	100.0%
43344 · Waste Collection Charges	46,452.80	55,000.00	-8,547.20	84.5%
43345 · Sewer Charges	770,855.27	906,000.00	-135,144.73	85.1%
43346 · Water Charges	359,608.33	439,000.00	-79,391.67	81.9%
43347 · Water Station	4,041.00	4,500.00	-459.00	89.8%
43348 · Sewer Tap Fees	7,500.00	1,000.00	6,500.00	750.0%
43349 · Service Fees	14,692.61	15,000.00	-307.39	98.0%
43350 · Sewer Capacity Fees	7,812.50	4,000.00	3,812.50	195.3%
43351 · Water Tap Fees	3,000.00	1,000.00	2,000.00	300.0%
43360 · Water Penalties	5,259.70	8,000.00	-2,740.30	65.7%
43362 · Sewer Penalty	11,628.77	15,000.00	-3,371.23	77.5%
43363 · Trash Penalty	522.50	0.00	522.50	100.0%
43364 · BPWD Penalty	0.40	0.00	0.40	100.0%
44330 · Grant-Ambassador Drive	0.00	0.00	0.00	0.0%
44332 · Grant-Rural Development	0.00	0.00	0.00	0.0%
45366 · Discounts Earned	486.25	500.00	-13.75	97.3%
45380 · Interest Earned	608.04	1,000.00	-391.96	60.8%
45385 · Tap Fee Expenses Paid	5,938.58	0.00	5,938.58	100.0%
45390 · Miscellaneous Revenues	11,687.19	0.00	11,687.19	100.0%
45400 · Contributed Capital	0.00	0.00	0.00	0.0%
Total Income	1,250,151.94	1,450,000.00	-199,848.06	86.2%
Cost of Goods Sold				
5000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	1,250,151.94	1,450,000.00	-199,848.06	86.2%
Expense				
51110 · Salaries	0.00	0.00	0.00	0.0%
51113 · Salaries-Full Time Maint. Water	0.00	0.00	0.00	0.0%
51117 · Salaries-Full Time Maint. Sewer	0.00	0.00	0.00	0.0%
51120 · Salaries-Part Time Office	0.00	0.00	0.00	0.0%
51123 · Salaries-Part Time Maint.	0.00	0.00	0.00	0.0%
51130 · Salaries-Overtime	0.00	0.00	0.00	0.0%
51137 · Overtime	0.00	0.00	0.00	0.0%
51210 · Health Insurance	0.00	0.00	0.00	0.0%
51220 · Social Security Contribution	0.00	0.00	0.00	0.0%
51230 · Retirement Contributions	0.00	0.00	0.00	0.0%
51250 · Unemployment Compensation	0.00	0.00	0.00	0.0%
51260 · Workers Compensation	0.00	0.00	0.00	0.0%
51290 · Life & Disability Insurance	0.00	0.00	0.00	0.0%
52320 · Professional Fees-Water	0.00	0.00	0.00	0.0%
52322 · Professional Fees-investigation	0.00	0.00	0.00	0.0%

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52327 · Professional Fees-Sewer	0.00	0.00	0.00	0.0%
52330 · Credit Card Fees	2,453.19	0.00	2,453.19	100.0%
52410 · Utilities-Sewer	0.00	0.00	0.00	0.0%
52417 · Utilites-Water	0.00	0.00	0.00	0.0%
52430 · Maintenance & Repair-Water	0.00	0.00	0.00	0.0%
52432 · Maintenance & Repair-Veh. Water	0.00	0.00	0.00	0.0%
52440 · Maintenance & Repair-Sewer	0.00	0.00	0.00	0.0%
52442 · Maintenance & Repair-Veh. Sewer	0.00	0.00	0.00	0.0%
52520 · Insurance-Water	0.00	0.00	0.00	0.0%
52527 · Insurance-Sewer	0.00	0.00	0.00	0.0%
52530 · Telephone-Water	0.00	0.00	0.00	0.0%
52535 · Postage-Water	0.00	0.00	0.00	0.0%
52537 · Postage-Sewer	0.00	0.00	0.00	0.0%
52539 · Telephone-Sewer	0.00	0.00	0.00	0.0%
52540 · Advertising-Water	0.00	0.00	0.00	0.0%
52547 · Advertising-Sewer	0.00	0.00	0.00	0.0%
52580 · Travel-water	0.00	0.00	0.00	0.0%
52587 · Travel-Sewer	0.00	0.00	0.00	0.0%
52590 · Sewer Treatment	0.00	0.00	0.00	0.0%
52595 · Waste Collection	0.00	0.00	0.00	0.0%
52599 · Other Contractual Services	0.00	0.00	0.00	0.0%
53610 · Water Supplies	0.00	0.00	0.00	0.0%
53612 · Uniforms-Water	0.00	0.00	0.00	0.0%
53613 · Water Purchased	0.00	0.00	0.00	0.0%
53614 · Uniforms-Sewer	0.00	0.00	0.00	0.0%
53617 · Sewer Supplies	0.00	0.00	0.00	0.0%
53618 · Supplies Class D- Sewer	0.00	0.00	0.00	0.0%
53619 · Supplies-Class D-Water	0.00	0.00	0.00	0.0%
53626 · Gasoline-Water	0.00	0.00	0.00	0.0%
53627 · Gasoline-Sewer	0.00	0.00	0.00	0.0%
53640 · Dues & Subscriptions-Water	0.00	0.00	0.00	0.0%
53647 · Dues and Subscriptions-Sewer	0.00	0.00	0.00	0.0%
54700 · Capital Outlay-Water Equipment	0.00	0.00	0.00	0.0%
54701 · Capital Outlay-Building	0.00	0.00	0.00	0.0%
54702 · Capital Outlay-Water Vehicle	0.00	0.00	0.00	0.0%
54703 · Capital Outlay -Water System	0.00	0.00	0.00	0.0%
54704 · Treatment Plant Improvements	0.00	0.00	0.00	0.0%
54705 · Capital Outlay-Sewer Equipment	0.00	0.00	0.00	0.0%
54706 · Capital Outlay-Sewer Vehicle	0.00	0.00	0.00	0.0%
54707 · Capital Outlay-Sewer Systems	0.00	0.00	0.00	0.0%
54708 · Capital Outlay-Ambassador Drive	0.00	0.00	0.00	0.0%
55809 · Miscellaneous	9.98	0.00	9.98	100.0%
56900 · Depreciation	0.00	0.00	0.00	0.0%
56901 · Amortization	0.00	0.00	0.00	0.0%
56902 · Over/Under Cash Drawer Balance	-10.44	0.00	-10.44	100.0%
57801 · Interest-Sewer	0.00	0.00	0.00	0.0%
59100 · Depreciation Contrib. Capital	0.00	0.00	0.00	0.0%

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6560 · Compensated Absence Expense	0.00	0.00	0.00	0.0%
6900000 · DEPRECIATION UTILITY	0.00	0.00	0.00	0.0%
700000 · Debit Services				
7057831 · Interest	0.00	15,000.00	-15,000.00	0.0%
7057840 · Principal Retire-Meek Rd Tower	11,488.58	13,818.90	-2,330.32	83.1%
7057841 · Interest - Meek Rd Tower	5,292.43	6,318.32	-1,025.89	83.8%
7057850 · Principal Retire-Radio Read	4,450.06	5,352.72	-902.66	83.1%
7057851 · Interest - Radio Read	2,050.03	2,447.38	-397.35	83.8%
7057870 · Principal Retire-Service Truck	7,691.74	9,253.65	-1,561.91	83.1%
7057871 · Interest - Service Truck	874.75	1,026.15	-151.40	85.2%
700000 · Debit Services - Other	0.00	0.00	0.00	0.0%
Total 700000 · Debit Services	31,847.59	53,217.12	-21,369.53	59.8%
7100000 · WATER DEPARTMENT				
7151110 · SALARIES WATER OFFICE FULL	16,467.51	26,285.56	-9,818.05	62.6%
7151113 · SALARIES MAINTENANCE FULL-WATE	50,029.42	63,359.46	-13,330.04	79.0%
7151120 · SALARIES OFFICE PART TIME	2,070.15	4,853.16	-2,783.01	42.7%
7151123 · SALARIES MAINTENANCE PART	0.00	0.00	0.00	0.0%
7151130 · SALARIES OFFICE OVERTIME	1,427.39	1,403.40	23.99	101.7%
7151133 · SALARIES MAINTENANCE OVER	2,700.91	1,997.39	703.52	135.2%
7151160 · Salaries - PTO Maint	439.77	6,008.71	-5,568.94	7.3%
7151161 · Salaries - PTO Office	1,491.59	0.00	1,491.59	100.0%
7151210 · HEALTH INSURNANCE	31,101.13	27,659.05	3,442.08	112.4%
7151211 · Deductable/RX	0.00	0.00	0.00	0.0%
7151220 · FICA	6,641.19	8,351.54	-1,710.35	79.5%
7151230 · RETIREMENT	14,725.71	17,205.36	-2,479.65	85.6%
7151250 · UNEMPLOYMENT	0.00	0.00	0.00	0.0%
7151260 · WORKERS COMPENSATION	6,669.37	6,669.37	0.00	100.0%
7151290 · LIFE AND DISABILITY	1,046.13	1,149.86	-103.73	91.0%
7152320 · PROFESSIONAL FEES-WATER	3,922.90	2,500.00	1,422.90	156.9%
7152323 · Audit Fees	2,500.00	2,500.00	0.00	100.0%
7152324 · Attorney Fees	4,020.07	5,000.00	-979.93	80.4%
7152325 · Accounting Fees	848.80	2,500.00	-1,651.20	34.0%
7152410 · UTILITES-WATER	2,968.38	3,500.00	-531.62	84.8%
7152430 · MAINT & REPAIR	14,521.42	10,000.00	4,521.42	145.2%
7152432 · MAINT & REPAIR VEHICLE - 1402	2,470.68	1,500.00	970.68	164.7%
7152433 · Maint & Repair Vehicle - 1402-2	0.00	1,500.00	-1,500.00	0.0%
7152435 · Maint & Repair-Water Loading S	0.00	500.00	-500.00	0.0%
7152436 · Maint & Repair - Mowers	0.00	2,000.00	-2,000.00	0.0%
7152437 · Maint & Repair - Water Line	1,350.00	5,000.00	-3,650.00	27.0%
7152438 · Maint & Repair - Water Tower	0.00	2,500.00	-2,500.00	0.0%
7152520 · INSURANCE-WATER	28,500.00	28,500.00	0.00	100.0%
7152529 · IT SERVICES WATER	0.00	0.00	0.00	0.0%
7152530 · TELEPHONE-WATER	0.00	0.00	0.00	0.0%
7152531 · SERVICES IT- WATER	19,699.75	35,248.50	-15,548.75	55.9%
7152535 · POSTAGE-WATER	1,950.12	2,500.00	-549.88	78.0%

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7152540 · ADVERTISING-WATER	0.00	300.00	-300.00	0.0%
7152580 · Travel-Water	0.00	500.00	-500.00	0.0%
7152581 · Professional Development	0.00	0.00	0.00	0.0%
7152592 · WATER PURCHASED-WATER	287,755.92	370,000.00	-82,244.08	77.8%
7152599 · CONTRACTURAL SERVICES WATER	0.00	0.00	0.00	0.0%
7152601 · Tools	0.00	1,500.00	-1,500.00	0.0%
7152602 · Sampling	0.00	3,000.00	-3,000.00	0.0%
7153609 · Supplies - Vehicle	0.00	1,000.00	-1,000.00	0.0%
7153610 · SUPPLIES-WATER	9,028.23	15,000.00	-5,971.77	60.2%
7153611 · Office Supplies	504.44	500.00	4.44	100.9%
7153612 · UNIFORMS WATER	287.96	750.00	-462.04	38.4%
7153619 · SUPPLIES CLASS D WATER	14.61	500.00	-485.39	2.9%
7153626 · Fuel	4,030.36	3,500.00	530.36	115.2%
7153640 · DUES & SUBSCRIPTIONS WATER	1,458.75	2,268.73	-809.98	64.3%
7154700 · Capital Outlay - Water	0.00	0.00	0.00	0.0%
7154702 · CAPITAL OUTLAY-VEHICLE - WATER	0.00	0.00	0.00	0.0%
7154708 · Capital Outlay - Tower	0.00	0.00	0.00	0.0%
7154709 · Capital Outlay - Radio Read	0.00	0.00	0.00	0.0%
7100000 · WATER DEPARTMENT - Other	0.00	0.00	0.00	0.0%
Total 7100000 · WATER DEPARTMENT	520,642.66	669,010.09	-148,367.43	77.8%
7200000 · SEWER DEPARTMENT				
7251110 · SALARIES OFFICE FULL	16,262.52	26,285.56	-10,023.04	61.9%
7251113 · SALARIES MAINTENANCE FULL	49,378.43	63,359.46	-13,981.03	77.9%
7251120 · SALARIES OFFICE PART TIME	2,070.15	4,853.16	-2,783.01	42.7%
7251123 · SALARIES MAINTENANCE PART	0.00	0.00	0.00	0.0%
7251130 · SALARIES OFFICE OVER TIME	1,418.29	1,403.40	14.89	101.1%
7251133 · SALARIES MAINTENANCE OVER	2,602.41	1,997.39	605.02	130.3%
7251160 · Salaries - PTO Maint	1,040.28	5,685.84	-4,645.56	18.3%
7251161 · Salaries - PTO Office	1,450.96	0.00	1,450.96	100.0%
7251210 · HEALTH INSURANCE	29,601.18	24,412.14	5,189.04	121.3%
7251211 · Deductable/RX	0.00	0.00	0.00	0.0%
7251220 · FICA	6,565.97	8,291.22	-1,725.25	79.2%
7251230 · RETIREMENT	14,663.96	17,180.66	-2,516.70	85.4%
7251250 · UNEMPLOYMENT	0.00	0.00	0.00	0.0%
7251260 · WORKERS COMPENSATION	6,377.12	6,377.12	0.00	100.0%
7251290 · LIFE AND DISABILITY	1,046.11	1,149.86	-103.75	91.0%
7252320 · PROFESSIONAL FEES-SEWER	3,024.35	2,500.00	524.35	121.0%
7252323 · Audit Fees	2,500.00	2,500.00	0.00	100.0%
7252324 · Attorney Fees	3,205.07	5,000.00	-1,794.93	64.1%
7252325 · Accounting Fees	848.80	2,500.00	-1,651.20	34.0%
7252410 · UTILITIES-SEWER	18,731.84	22,269.12	-3,537.28	84.1%
7252430 · Maint & Repair	9,914.54	35,000.00	-25,085.46	28.3%
7252432 · MAINT & REPAIR VEHICLE -1403	257.13	2,000.00	-1,742.87	12.9%
7252433 · Maint & Repair Vehicle - 1403-2	0.00	0.00	0.00	0.0%
7252434 · Maint & Repair Vehicle - 1403-3	0.00	0.00	0.00	0.0%

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7252435 · Maint & Repair Lift Station	0.00	0.00	0.00	0.0%
7252436 · Maint & Repair Mowers	0.00	0.00	0.00	0.0%
7252440 · MAINTENANCE & REPAIR - -SEWER	0.00	0.00	0.00	0.0%
7252520 · INSURANCE-SEWER	34,000.00	34,000.00	0.00	100.0%
7252529 · IT SERVICES SEWER	0.00	0.00	0.00	0.0%
7252530 · TELEPHONE-SEWER	0.00	0.00	0.00	0.0%
7252531 · IT SERVICES	17,506.21	46,103.00	-28,596.79	38.0%
7252535 · POSTAGE-SEWER	1,906.81	2,000.00	-93.19	95.3%
7252540 · ADVERTISING-SEWER	0.00	300.00	-300.00	0.0%
7252580 · Travel-Sewer	168.72	500.00	-331.28	33.7%
7252581 · Professional Development	0.00	0.00	0.00	0.0%
7252591 · BPWD Readings	75.00	0.00	75.00	100.0%
7252592 · Sewer Purchased	396,917.97	555,000.00	-158,082.03	71.5%
7252599 · CONTRACTURAL SERVICES SEWER	0.00	0.00	0.00	0.0%
7252600 · Oder Control	0.00	0.00	0.00	0.0%
7252601 · Tools	0.00	500.00	-500.00	0.0%
7252602 · Sampling	0.00	1,000.00	-1,000.00	0.0%
7253609 · Supplies - Vehicle	0.00	500.00	-500.00	0.0%
7253610 · SUPPLIES-SEWER	892.62	3,000.00	-2,107.38	29.8%
7253611 · Supplies - Office	1,000.00	1,000.00	0.00	100.0%
7253612 · UNIFORMS SEWER	197.99	500.00	-302.01	39.6%
7253619 · SUPPLIES CLASS D	21.72	500.00	-478.28	4.3%
7253626 · Fuel	3,934.88	3,500.00	434.88	112.4%
7253640 · Dues & Subscriptions- Sewer	460.25	1,000.00	-539.75	46.0%
7254702 · CAPITAL OUTLAY - VEHICLE SEWER	0.00	0.00	0.00	0.0%
7200000 · SEWER DEPARTMENT - Other	0.00	0.00	0.00	0.0%
Total 7200000 · SEWER DEPARTMENT	628,041.28	882,167.93	-254,126.65	71.2%
7300000 · WASTE COLLECTION DEPARTMENT				
7352595 · WASTE COLLECTION	35,109.34	54,172.00	-19,062.66	64.8%
7300000 · WASTE COLLECTION DEPARTMENT - Other	0.00	0.00	0.00	0.0%
Total 7300000 · WASTE COLLECTION DEPARTMENT	35,109.34	54,172.00	-19,062.66	64.8%
Total Expense	1,218,093.60	1,658,567.14	-440,473.54	73.4%
Net Ordinary Income	32,058.34	-208,567.14	240,625.48	-15.4%

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Other Income/Expense				
Other Income				
8060000 · Proceeds from Loans				
8060001 · Proceeds from Loan - Water	0.00	0.00	0.00	0.0%
8060002 · Proceeds from Loans - Sewer	0.00	0.00	0.00	0.0%
8060000 · Proceeds from Loans - Other	0.00	0.00	0.00	0.0%
Total 8060000 · Proceeds from Loans	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>32,058.34</u>	<u>-208,567.14</u>	<u>240,625.48</u>	<u>-15.4%</u>