

Installed by the CITY OF CHARLESTOWN-2012

Fund Report

Selected Funds

From 06/01/2022 Thru 06/30/2022

Grouped By Bank Number

Ordered By Fund Number

FUND TITLE	BALANCE BEG OF YEAR	REVENUE YTD	DISBURSED YTD	BALANCE BEG OF MONTH	REVENUE MTD	DISBURSED MTD	CURRENT BALANCE
**Bank Number 5							
3308 WASTEWATER DEBT SERVICE	306500.00	0.00	0.00	306500.00	0.00	0.00	306500.00
6202 WASTEWATER BOND & INT	110500.27	151962.54	259462.50	237135.72	25327.09	259462.50	3000.31
SubTotal Bank Number 5	417000.27	151962.54	259462.50	543635.72	25327.09	259462.50	309500.31
**Bank Number 6							
6201 WASTEWATER OPERATING	571781.48	887666.14	1090284.87	417860.45	132613.63	181311.33	369162.75
6206 SEWER CAPACITY FEES FUND	640830.33	37800.00	0.00	676530.33	2100.00	0.00	678630.33
SubTotal Bank Number 6	1212611.81	925466.14	1090284.87	1094390.78	134713.63	181311.33	1047793.08
** GRAND TOTAL ***	1629612.08	1077428.68	1349747.37	1638026.50	160040.72	440773.83	1357293.39

Installed by the CITY OF CHARLESTOWN-2012

Appropriation Report

Fund 6201 Thru 6202

Check Date From 06/01/2022 Thru 06/30/2022

Grouped By Fund Number

Ordered By Appropriation

APPROP	TITLE	FORWARDED	CURRENT	TRANSFRD	ADDL/ADJ	ENCUM	EXP-MTD	EXP-YTD	LIQ NOT EXP FWD	UNENCUM BAL	UNEXPEND BAL	% LEFT
*Fund Number 6201												
6201001111.000	SEWER- SALARIES/WAGES	0.00	0.00	0.00	0.00	0.00	32359.66	144401.63	0.00	-144401.63	-144401.63	***.***%
6201001112.000	SEWER - OVERTIME SALARY	0.00	0.00	0.00	0.00	0.00	1476.98	8896.64	0.00	-8896.64	-8896.64	***.***%
6201001130.000	SEWER- EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	13649.08	26073.46	0.00	-26073.46	-26073.46	***.***%
6201001131.000	SEWER- EMP. FICA AND	0.00	0.00	0.00	0.00	0.00	2541.27	11490.99	0.00	-11490.99	-11490.99	***.***%
6201001210.000	SEWER - OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	200.50	1254.56	0.00	-1254.56	-1254.56	***.***%
6201001211.000	SEWER - LAB SUPPLIES	0.00	0.00	0.00	0.00	0.00	9419.05	29740.83	0.00	-29740.83	-29740.83	***.***%
6201001212.000	SEWER - UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	211.93	0.00	-211.93	-211.93	***.***%
6201001221.000	SEWER - VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	659.85	3123.49	0.00	-3123.49	-3123.49	***.***%
6201001230.000	SEWER - MATERIALS /SUPPLIES	0.00	0.00	0.00	0.00	0.00	3478.59	29521.65	0.00	-29521.65	-29521.65	***.***%
6201001312.000	SEWER CONST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001320.000	SEWER - VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1146.48	0.00	-1146.48	-1146.48	***.***%
6201001323.000	SEWER - TRAINING/TRAVEL -	0.00	0.00	0.00	0.00	0.00	0.00	615.47	0.00	-615.47	-615.47	***.***%
6201001340.000	SEWER - INSURANCE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	29564.11	0.00	-29564.11	-29564.11	***.***%
6201001341.000	SEWER-WORK COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001343.000	SEWER- PROP/CAS INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001351.000	SEWER - PURCHASED POWER	0.00	0.00	0.00	0.00	0.00	22640.38	127816.57	0.00	-127816.57	-127816.57	***.***%
6201001356.000	SEWER -TELEPHONE/CELL	0.00	0.00	0.00	0.00	0.00	1934.60	6109.53	0.00	-6109.53	-6109.53	***.***%
6201001360.000	SEWER - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	31992.73	253120.73	0.00	-253120.73	-253120.73	***.***%
6201001361.000	SEWER - DISCHARGE FEE IDEM	0.00	0.00	0.00	0.00	0.00	0.00	8500.00	0.00	-8500.00	-8500.00	***.***%
6201001362.000	SEWER-EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	22344.22	157566.97	0.00	-157566.97	-157566.97	***.***%
6201001363.000	SEWER - SLUDGE /SANI	0.00	0.00	0.00	0.00	0.00	2956.20	13415.40	0.00	-13415.40	-13415.40	***.***%
6201001399.000	SEWER - LAB/SAFETY/OSHA	0.00	0.00	0.00	0.00	0.00	0.00	18352.34	0.00	-18352.34	-18352.34	***.***%
6201001430.000	SEWER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001440.000	SEWER - EQUIP PURCHASE/	0.00	0.00	0.00	0.00	0.00	0.00	36788.13	0.00	-36788.13	-36788.13	***.***%
6201001441.000	SEWER - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1192.04	1192.04	0.00	-1192.04	-1192.04	***.***%
6201001491.000	SEWER - INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	19.53	251.71	0.00	-251.71	-251.71	***.***%
6201001492.000	SEWER LOANS PAYABLE	0.00	0.00	0.00	0.00	0.00	2463.88	14648.75	0.00	-14648.75	-14648.75	***.***%
6201001511.000	SEWER - AUDIT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001520.000	SEWER - BOND & INTEREST	0.00	0.00	0.00	0.00	0.00	25327.09	151962.54	0.00	-151962.54	-151962.54	***.***%
6201001521.000	SEWER - DEBT SER RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001530.000	SEWER- TEMPORARY LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
6201001590.000	SEWER - MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	6655.68	14518.92	0.00	-14518.92	-14518.92	***.***%

Appropriation Report

APPROP	TITLE	FORWARDED	CURRENT	TRANSFRD	ADDL/ADJ	ENCUM	EXP-MTD	EXP-YTD	LIQ NOT EXP FWD	UNENCUM BAL	UNEXPEND BAL	% LEFT
SubTotal Fund Number 6201		0.00	0.00	0.00	0.00	0.00	181311.33	1090284.87	0.00	-1090284.87	-1090284.87	***.***%
*Fund Number 6202												
6202001381.000	SEWER BD & INT - BOND	0.00	0.00	0.00	0.00	0.00	215000.00	215000.00	0.00	-215000.00	-215000.00	***.***%
6202001382.000	SEWER BD & INT - BOND	0.00	0.00	0.00	0.00	0.00	44462.50	44462.50	0.00	-44462.50	-44462.50	***.***%
6202001383.000	SEWER BD & INT - PAYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***.***%
SubTotal Fund Number 6202		0.00	0.00	0.00	0.00	0.00	259462.50	259462.50	0.00	-259462.50	-259462.50	***.***%
** GRAND TOTAL ***		0.00	0.00	0.00	0.00	0.00	440773.83	1349747.37	0.00	-1349747.37	-1349747.37	***.***%

City of Charlestown
Profit & Loss Statement
 Wastewater Utility
 May 31, 2022

Account Name	MTD Current Year May 2022	MTD Prior Year May 2021	YTD Current Year Jan-May 2022	YTD Prior Year Jan-May 2021
Department : None				
21.60 - Tap in Revenue	0.00	0.00	0.00	29400.00
22.61 - Metered Revenue	153330.86	113878.89	783144.39	479936.22
22.63 - Penalties	2923.85	2172.15	18066.33	10733.48
36.60 - Misc Revenue	2520.00	210.00	4925.43	2078.71
22.62 - Adjustments	(5819.24)	(831.66)	(55616.04)	(7706.43)
22.64 - Lien Fees	0.00	0.00	200.00	300.00
36.61 - Payment Plan Revenue	0.00	1120.45	0.00	6119.01
21.61 - Capacity Fee Revenue	25200.00	0.00	35700.00	0.00
Department Subtotal :	178155.47	116549.83	786420.11	520860.99
Total Revenue :	178155.47	116549.83	786420.11	520860.99
Department : None				
13.60 - Depreciation Expense	15994.00	20403.00	79970.00	102015.00
11.60 - Salaries/Wages Employees	17283.89	12128.80	112041.97	76235.40
13.60 - Salaries Overtime	959.40	293.19	7419.66	5017.41
14.60 - Employee Fica & Medicare	1367.96	920.15	8949.72	5979.60
1.60 - Sludge Removal	1350.75	1109.80	10459.20	3759.05
2.60 - Travel and Training	0.00	0.00	615.47	0.00
5.60 - Purchased Power	19556.03	15320.80	105176.19	81098.33
3.60 - Lab/safety/Osha	0.00	0.00	18352.34	1001.21
0.60 - Materials & Supplies	4688.13	180.04	26043.06	867.30
1.60 - Contractual Services	55941.65	15274.65	221128.00	48478.18
0.61 - Office Supplies	52.54	90.26	1054.06	1902.54
0.62 - Lab Supply	3610.39	873.45	20321.78	22980.64
0.60 - Vehicle Maintenance	13.28	0.00	1146.48	929.84
1.60 - Uniforms	0.00	388.20	211.93	388.20
5.60 - Insurance Expense	3833.43	6151.07	29564.11	29113.39

City of Charlestown
Profit & Loss Statement
 Wastewater Utility
 May 31, 2022

Account Name	MTD Current Year May 2022	MTD Prior Year May 2021	YTD Current Year Jan-May 2022	YTD Prior Year Jan-May 2021
50.61 - Vehicle Fuel	240.07	734.12	2463.64	1882.89
75.60 - Misc Expense	1004.98	417.50	7863.24	9331.30
30.60 - Equipment Purchased	0.00	0.00	36788.13	0.00
31.60 - Equipment Repair	22459.05	1855.00	135222.75	20739.33
35.60 - Discharge Fee IDEM	0.00	0.00	8500.00	7500.00
34.61 - Employee Pension & Benefits	1791.20	1391.26	12424.38	9240.81
75.61 - Telephone/Cell Phone	1662.70	765.33	4174.93	3309.60
27.60 - Interest Expense	27.98	134.33	232.18	589.12
Department Subtotal :	151837.43	78430.95	850123.22	432359.14
Total Expenses :	151837.43	78430.95	850123.22	432359.14
Net Profit (Loss) :	26318.04	38118.88	(63703.11)	88501.85

City of Charlestown
Balance Sheet
 Wastewater Utility
 May 31, 2022

Account Name	Current Month Prior Year May 2021	Two Months Prior Mar 2022	One Month Prior Apr 2022	Current Month Current Year May 2022
Assets :				
01.60 - Utility Plant in Service	13213048.16	13160681.21	13160681.21	13160681.21
01.60 - Operating Cash	161642.01	540649.70	446046.35	417860.45
02.61 - Debt Service Reserve Cash	262700.00	306500.00	306500.00	306500.00
02.60 - Bond & Interest Cash Transfer	232282.52	186481.54	211808.63	237135.72
01.60 - Customer Accounts Receivable	135731.01	177842.19	173537.85	191053.27
02.60 - Allowance for Doubtful Accounts	5821.41	5821.41	5821.41	5821.41
04.62 - Unamortized Bond Issue	75195.00	60155.00	60155.00	60155.00
01.62 - Certified Liens Receivable	866.56	1344.85	1344.85	1344.85
08.60 - Accumulated Depreciation	9655966.70	9741998.30	9757992.30	9773986.30
01.63 - Lien Fees Receivable	300.00	450.00	450.00	450.00
01.66 - SW Capacity Fees	0.00	649230.33	651330.33	676530.33
Total Assets :	4419977.15	5335515.11	5248040.51	5271903.12
Liabilities :				
01.60 - Contributions	1149732.00	1149732.00	1149732.00	1149732.00
05.60 - Savings from 2005 Debt Re-issue	137230.75	120076.90	120076.90	120076.90
03.60 - Rev. Bonds Payable 2005 Bds	1965000.00	1760000.00	1760000.00	1760000.00
07.60 - Loan Payable	33969.04	10010.11	7564.96	5109.53
Total Liabilities :	3285931.79	3039819.01	3037373.86	3034918.43
Capital :				
05.60 - Net Assets	1045543.51	2300687.80	2300687.80	2300687.80
Profit - YTD Profit (Loss)	88501.85	(4991.70)	(90021.15)	(63703.11)
Total Capital :	1134045.36	2295696.10	2210666.65	2236984.69
Total Liabilities + Capital :	4419977.15	5335515.11	5248040.51	5271903.12

City of Charlestown
Three-Way Report
 For May, In Accounting Year 2022
 Wastewater Utility
 May 31, 2022

Trial BalanceBalance SheetIncome Statement

Account Name	Trial Balance		Balance Sheet		Income Statement	
	Debit	Credit	Debit	Credit	Debit	Credit
01.60 - Utility Plant in Service	13160681.21		13160681.21			
08.60 - Accumulated Depreciation		9773986.30		9773986.30		
31.60 - Operating Cash	417860.45		417860.45			
31.66 - SW Capacity Fees	676530.33		676530.33			
32.60 - Bond & Interest Cash Transfer	237135.72		237135.72			
32.61 - Debt Service Reserve Cash	306500.00		306500.00			
41.60 - Customer Accounts Receivable	191053.27		191053.27			
41.62 - Certified Liens Receivable	1344.85		1344.85			
41.63 - Lien Fees Receivable	450.00		450.00			
42.60 - Allowance for Doubtful Accounts		5821.41		5821.41		
45.60 - Net Assets		2300687.80		2300687.80		
43.60 - Rev. Bonds Payable 2005 Bds		1760000.00		1760000.00		
44.62 - Unamortized Bond Issue	60155.00		60155.00			
46.60 - Savings from 2005 Debt Re-issue		120076.90		120076.90		
47.60 - Loan Payable		5109.53		5109.53		
41.60 - Contributions		1149732.00		1149732.00		
43.60 - Depreciation Expense	79970.00				79970.00	
7.60 - Interest Expense	232.18				232.18	
1.61 - Capacity Fee Revenue		35700.00				35700.00
2.61 - Metered Revenue		783144.39				783144.39
2.62 - Adjustments	55616.04				55616.04	
2.63 - Penalties		18066.33				18066.33
2.64 - Lien Fees		200.00				200.00
6.60 - Misc Revenue		4925.43				4925.43
1.60 - Salaries/Wages Employees	112041.97				112041.97	
3.60 - Salaries Overtime	7419.66				7419.66	

City of Charlestown
Three-Way Report
 For May, In Accounting Year 2022
 Wastewater Utility
 May 31, 2022

Account Name	<u>Trial Balance</u>		<u>Balance Sheet</u>		<u>Income Statement</u>	
	Debit	Credit	Debit	Credit	Debit	Credit
04.60 - Employee Fica & Medicare	8949.72				8949.72	
04.61 - Employee Pension & Benefits	12424.38				12424.38	
11.60 - Sludge Removal	10459.20				10459.20	
12.60 - Travel and Training	615.47				615.47	
13.60 - Lab/safety/Osha	18352.34				18352.34	
15.60 - Purchased Power	105176.19				105176.19	
10.60 - Materials & Supplies	26043.06				26043.06	
10.61 - Office Supplies	1054.06				1054.06	
10.62 - Lab Supply	20321.78				20321.78	
11.60 - Uniforms	211.93				211.93	
11.60 - Contractual Services	221128.00				221128.00	
10.60 - Vehicle Maintenance	1146.48				1146.48	
10.61 - Vehicle Fuel	2463.64				2463.64	
15.60 - Insurance Expense	29564.11				29564.11	
15.60 - Misc Expense	7863.24				7863.24	
15.61 - Telephone/Cell Phone	4174.93				4174.93	
10.60 - Equipment Purchased	36788.13				36788.13	
11.60 - Equipment Repair	135222.75				135222.75	
15.60 - Discharge Fee IDEM	8500.00				8500.00	
	15957450.09	15957450.09	15051710.83	15115413.94	905739.26	842036.15
D Net Loss			63703.11			63703.11
Totals :	15957450.09	15957450.09	15115413.94	15115413.94	905739.26	905739.26