

City of Charlestown
Profit & Loss Statement
 Wastewater Utility
 November 30, 2022

Account Name	MTD Current Year Nov 2022	MTD Prior Year Nov 2021	YTD Current Year Jan-Nov 2022	YTD Prior Year Jan-Nov 2021
Department : None				
22.61 - Metered Revenue	158924.46	146320.52	1816488.17	1304744.64
22.63 - Penalties	4338.59	5396.99	44500.07	33522.53
36.60 - Misc Revenue	430676.77	585.16	437982.20	408365.13
22.62 - Adjustments	(4192.36)	(13005.13)	(98524.21)	(50588.68)
22.64 - Lien Fees	0.00	0.00	250.00	550.00
36.61 - Payment Plan Revenue	0.00	102.90	0.00	7762.05
21.61 - Capacity Fee Revenue	22287.00	0.00	113187.00	456905.41
Department Subtotal :	612034.46	139400.44	2313883.23	2161261.08
Total Revenue :	612034.46	139400.44	2313883.23	2161261.08
Department : None				
03.60 - Depreciation Expense	15994.00	20403.00	175934.00	224433.00
01.60 - Salaries/Wages Employees	24869.60	23973.10	292806.18	185270.49
03.60 - Salaries Overtime	1268.67	877.26	15477.38	9370.49
04.60 - Employee Fica & Medicare	1950.09	1885.32	23149.71	14493.17
11.60 - Sludge Removal	1387.14	10650.85	27548.92	17705.00
12.60 - Travel and Training	0.00	0.00	655.47	0.00
15.60 - Purchased Power	19650.43	15016.73	235745.80	167825.36
13.60 - Lab/safety/Osha	0.00	0.00	20932.34	1510.35
20.60 - Materials & Supplies	794.47	4353.80	54131.35	15180.40
31.60 - Contractual Services	79765.00	7138.39	488362.13	142826.59
20.61 - Office Supplies	264.98	69.89	9670.77	3562.36
20.62 - Lab Supply	3285.77	1711.76	65548.84	45722.69
10.60 - Vehicle Maintenance	23.12	1982.46	3525.87	3264.58
21.60 - Uniforms	0.00	1051.09	1505.93	2407.57
15.60 - Insurance Expense	12055.88	6122.57	86938.84	69321.86
10.61 - Vehicle Fuel	0.00	0.00	6751.29	4017.56

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Account Name	MTD Current Year Nov 2022	MTD Prior Year Nov 2021	YTD Current Year Jan-Nov 2022	YTD Prior Year Jan-Nov 2021
'55.62 - Property Casualty Insurance	16468.00	30101.38	16468.00	30101.38
'75.60 - Misc Expense	1599.99	75.20	38358.81	14466.97
'80.61 - Office Equipment	0.00	0.00	1192.04	1302.13
'80.60 - Equipment Purchased	0.00	759.57	36788.13	20812.26
81.60 - Equipment Repair	12831.05	12402.31	216270.64	90587.24
85.60 - Discharge Fee IDEM	0.00	0.00	8500.00	7500.00
04.61 - Employee Pension & Benefits	2767.85	2312.83	42422.68	20893.03
55.61 - Workers Comp	9464.00	0.00	9464.00	45.00
75.61 - Telephone/Cell Phone	1078.60	144.87	11384.91	7875.53
27.60 - Interest Expense	0.00	44546.98	44723.82	95326.72
81.62 - CF-Plant/Equip Repairs	430676.77	0.00	464676.77	10619.08
Department Subtotal :	636195.41	185579.36	2398934.62	1206440.81
Total Expenses :	636195.41	185579.36	2398934.62	1206440.81
Net Profit (Loss) :	(24160.95)	(46178.92)	(85051.39)	954820.27

City of Charlestown
Balance Sheet
 Wastewater Utility
 November 30, 2022

Account Name	Current Month Prior Year Nov 2021	Two Months Prior Sep 2022	One Month Prior Oct 2022	Current Month Current Year Nov 2022
Assets :				
101.60 - Utility Plant in Service	13213048.16	13184681.21	13256681.21	13256681.21
131.60 - Operating Cash	548269.28	303361.35	338016.53	730638.78
32.61 - Debt Service Reserve Cash	306500.00	306500.00	306500.00	306500.00
32.60 - Bond & Interest Cash Transfer	85173.18	78767.20	104022.83	129278.46
41.60 - Customer Accounts Receivable	175066.92	214189.88	222492.39	204837.33
42.60 - Allowance for Doubtful Accounts	5821.41	5821.41	5821.41	5821.41
24.62 - Unamortized Bond Issue	75195.00	60155.00	60155.00	60155.00
41.62 - Certified Liens Receivable	1248.70	666.99	666.99	666.99
08.60 - Accumulated Depreciation	9778384.70	9837962.30	9853956.30	9869950.30
41.63 - Lien Fees Receivable	450.00	250.00	250.00	250.00
31.66 - SW Capacity Fees	446286.33	697730.33	625730.33	217340.56
Total Assets :	5067031.46	5002518.25	5054737.57	5030576.62
Liabilities :				
1.60 - Contributions	1149732.00	1149732.00	1149732.00	1149732.00
16.60 - Savings from 2005 Debt Re-issue	137230.75	120076.90	120076.90	120076.90
3.60 - Rev. Bonds Payable 2005 Bds	1760000.00	1545000.00	1545000.00	1545000.00
7.60 - Loan Payable	19704.93	0.00	0.00	0.00
Total Liabilities :	3066667.68	2814808.90	2814808.90	2814808.90
Capital :				
5.60 - Net Assets	1045543.51	2300819.11	2300819.11	2300819.11
Profit - YTD Profit (Loss)	954820.27	(113109.76)	(60890.44)	(85051.39)
Total Capital :	2000363.78	2187709.35	2239928.67	2215767.72
Total Liabilities + Capital :	5067031.46	5002518.25	5054737.57	5030576.62

City of Charlestown
Three-Way Report
 For November, In Accounting Year 2022
 Wastewater Utility
 November 30, 2022

Trial BalanceBalance SheetIncome Statement

Account Name	Debit	Credit	Debit	Credit	Debit	Credit
101.60 - Utility Plant in Service	13256681.21		13256681.21			
108.60 - Accumulated Depreciation		9869950.30		9869950.30		
131.60 - Operating Cash	730638.78		730638.78			
131.66 - SW Capacity Fees	217340.56		217340.56			
132.60 - Bond & Interest Cash Transfer	129278.46		129278.46			
132.61 - Debt Service Reserve Cash	306500.00		306500.00			
141.60 - Customer Accounts Receivable	204837.33		204837.33			
141.62 - Certified Liens Receivable	666.99		666.99			
141.63 - Lien Fees Receivable	250.00		250.00			
142.60 - Allowance for Doubtful Accounts		5821.41		5821.41		
15.60 - Net Assets		2300819.11		2300819.11		
23.60 - Rev. Bonds Payable 2005 Bds		1545000.00		1545000.00		
24.62 - Unamortized Bond Issue	60155.00		60155.00			
26.60 - Savings from 2005 Debt Re-issue		120076.90		120076.90		
71.60 - Contributions		1149732.00		1149732.00		
103.60 - Depreciation Expense	175934.00				175934.00	
127.60 - Interest Expense	44723.82				44723.82	
21.61 - Capacity Fee Revenue		113187.00				113187.00
22.61 - Metered Revenue		1816488.17				1816488.17
22.62 - Adjustments	98524.21				98524.21	
22.63 - Penalties		44500.07				44500.07
22.64 - Lien Fees		250.00				250.00
36.60 - Misc Revenue		437982.20				437982.20
01.60 - Salaries/Wages Employees	292806.18				292806.18	
03.60 - Salaries Overtime	15477.38				15477.38	
04.60 - Employee Fica & Medicare	23149.71				23149.71	

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Three-Way Report
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 November 30, 2022

Trial BalanceBalance SheetIncome Statement

Account Name	Debit	Credit	Debit	Credit	Debit	Credit
704.61 - Employee Pension & Benefits	42422.68				42422.68	
711.60 - Sludge Removal	27548.92				27548.92	
712.60 - Travel and Training	655.47				655.47	
713.60 - Lab/safety/Osha	20932.34				20932.34	
715.60 - Purchased Power	235745.80				235745.80	
720.60 - Materials & Supplies	54131.35				54131.35	
720.61 - Office Supplies	9670.77				9670.77	
720.62 - Lab Supply	65548.84				65548.84	
721.60 - Uniforms	1505.93				1505.93	
731.60 - Contractual Services	488362.13				488362.13	
750.60 - Vehicle Maintenance	3525.87				3525.87	
750.61 - Vehicle Fuel	6751.29				6751.29	
755.60 - Insurance Expense	86938.84				86938.84	
755.61 - Workers Comp	9464.00				9464.00	
755.62 - Property Casualty Insurance	16468.00				16468.00	
775.60 - Misc Expense	38358.81				38358.81	
775.61 - Telephone/Cell Phone	11384.91				11384.91	
780.60 - Equipment Purchased	36788.13				36788.13	
780.61 - Office Equipment	1192.04				1192.04	
781.60 - Equipment Repair	216270.64				216270.64	
781.62 - CF-Plant/Equip Repairs	464676.77				464676.77	
785.60 - Discharge Fee IDEM	8500.00				8500.00	
	17403807.16	17403807.16	14906348.33	14991399.72	2497458.83	2412407.44
TD Net Loss			85051.39			85051.39
Totals :	17403807.16	17403807.16	14991399.72	14991399.72	2497458.83	2497458.83