

City of Charlestown
Profit & Loss Statement
 Wastewater Utility
 January 31, 2023

Account Name	MTD Current Year Jan 2023	MTD Prior Year Jan 2022	YTD Current Year Jan-Jan 2023	YTD Prior Year Jan-Jan 2022
Department : None				
22.61 - Metered Revenue	149740.54	145086.61	149740.54	145086.61
22.63 - Penalties	4195.06	5181.94	4195.06	5181.94
22.62 - Adjustments	(3945.63)	(11741.62)	(3945.63)	(11741.62)
21.61 - Capacity Fee Revenue	20589.68	0.00	20589.68	0.00
Department Subtotal :	170579.65	138526.93	170579.65	138526.93
Total Revenue :	170579.65	138526.93	170579.65	138526.93
Department : None				
03.60 - Depreciation Expense	16061.00	15994.00	16061.00	15994.00
01.60 - Salaries/Wages Employees	28204.93	26885.28	28204.93	26885.28
03.60 - Salaries Overtime	1692.11	1127.47	1692.11	1127.47
04.60 - Employee Fica & Medicare	2244.04	2097.71	2244.04	2097.71
11.60 - Sludge Removal	6702.65	1027.10	6702.65	1027.10
12.60 - Travel and Training	590.00	592.26	590.00	592.26
15.60 - Purchased Power	26227.92	23085.98	26227.92	23085.98
13.60 - Lab/safety/Osha	0.00	8455.17	0.00	8455.17
20.60 - Materials & Supplies	1128.68	7986.28	1128.68	7986.28
31.60 - Contractual Services	29461.41	28650.11	29461.41	28650.11
20.61 - Office Supplies	706.93	649.53	706.93	649.53
20.62 - Lab Supply	10386.44	8615.30	10386.44	8615.30
10.60 - Vehicle Maintenance	1200.50	0.00	1200.50	0.00
21.60 - Uniforms	199.48	183.60	199.48	183.60
15.60 - Insurance Expense	8518.44	7894.18	8518.44	7894.18
20.61 - Vehicle Fuel	639.03	373.65	639.03	373.65
15.60 - Misc Expense	2248.31	2291.75	2248.31	2291.75
10.60 - Equipment Purchased	0.00	15532.88	0.00	15532.88
11.60 - Equipment Repair	4263.17	23803.32	4263.17	23803.32

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Account Name	MTD Current Year Jan 2023	MTD Prior Year Jan 2022	YTD Current Year Jan-Jan 2023	YTD Prior Year Jan-Jan 2022
04.61 - Employee Pension & Benefits	3188.90	3117.74	3188.90	3117.74
75.61 - Telephone/Cell Phone	820.78	763.97	820.78	763.97
27.60 - Interest Expense	0.00	66.10	0.00	66.10
81.62 - CF-Plant/Equip Repairs	16828.28	0.00	16828.28	0.00
Department Subtotal :	161313.00	179193.38	161313.00	179193.38
Total Expenses :	161313.00	179193.38	161313.00	179193.38
Net Profit (Loss) :	9266.65	(40666.45)	9266.65	(40666.45)

City of Charlestown
Balance Sheet
 Wastewater Utility
 January 31, 2023

Account Name	Current Month Prior Year Jan 2022	Two Months Prior Nov 2022	One Month Prior Dec 2022	Current Month Current Year Jan 2023
Assets :				
01.60 - Utility Plant in Service	13160681.21	13256681.21	13247143.21	13247143.21
31.60 - Operating Cash	531192.84	730638.78	776319.61	789382.88
32.61 - Debt Service Reserve Cash	306500.00	306500.00	306500.00	306500.00
32.60 - Bond & Interest Cash Transfer	135827.36	129278.46	115500.34	140755.97
41.60 - Customer Accounts Receivable	184426.00	204837.33	217078.20	200325.55
42.60 - Allowance for Doubtful Accounts	5821.41	5821.41	5821.41	5821.41
24.62 - Unamortized Bond Issue	60155.00	60155.00	45115.00	45115.00
41.62 - Certified Liens Receivable	676.31	666.99	441.65	441.65
08.60 - Accumulated Depreciation	9710010.30	9869950.30	9871757.59	9887818.59
41.63 - Lien Fees Receivable	250.00	250.00	100.00	100.00
31.66 - SW Capacity Fees	640830.33	217340.56	196834.53	200595.93
Total Assets :	5304707.34	5030576.62	5027453.54	5036720.19
Liabilities :				
71.60 - Contributions	1149732.00	1149732.00	1149732.00	1149732.00
26.60 - Savings from 2005 Debt Re-issue	120076.90	120076.90	102923.05	102923.05
23.60 - Rev. Bonds Payable 2005 Bds	1760000.00	1545000.00	1545000.00	1545000.00
17.60 - Loan Payable	14877.09	0.00	0.00	0.00
Total Liabilities :	3044685.99	2814808.90	2797655.05	2797655.05
Capital :				
5.60 - Net Assets	2300687.80	2300819.11	2300819.11	2229798.49
Profit - YTD Profit (Loss)	(40666.45)	(85051.39)	(71020.62)	9266.65
Total Capital :	2260021.35	2215767.72	2229798.49	2239065.14
Total Liabilities + Capital :	5304707.34	5030576.62	5027453.54	5036720.19

City of Charlestown
Three-Way Report
 For January, In Accounting Year 2023
 Wastewater Utility
 January 31, 2023

Trial BalanceBalance SheetIncome Statement

Account Name	Trial Balance		Balance Sheet		Income Statement	
	Debit	Credit	Debit	Credit	Debit	Credit
01.60 - Utility Plant in Service	13247143.21		13247143.21			
08.60 - Accumulated Depreciation		9887818.59		9887818.59		
31.60 - Operating Cash	789382.88		789382.88			
31.66 - SW Capacity Fees	200595.93		200595.93			
32.60 - Bond & Interest Cash Transfer	140755.97		140755.97			
32.61 - Debt Service Reserve Cash	306500.00		306500.00			
41.60 - Customer Accounts Receivable	200325.55		200325.55			
41.62 - Certified Liens Receivable	441.65		441.65			
41.63 - Lien Fees Receivable	100.00		100.00			
42.60 - Allowance for Doubtful Accounts		5821.41		5821.41		
15.60 - Net Assets		2229798.49		2229798.49		
23.60 - Rev. Bonds Payable 2005 Bds		1545000.00		1545000.00		
24.62 - Unamortized Bond Issue	45115.00		45115.00			
26.60 - Savings from 2005 Debt Re-issue		102923.05		102923.05		
71.60 - Contributions		1149732.00		1149732.00		
03.60 - Depreciation Expense	16061.00				16061.00	
21.61 - Capacity Fee Revenue		20589.68				20589.68
22.61 - Metered Revenue		149740.54				149740.54
22.62 - Adjustments	3945.63				3945.63	
22.63 - Penalties		4195.06				4195.06
01.60 - Salaries/Wages Employees	28204.93				28204.93	
03.60 - Salaries Overtime	1692.11				1692.11	
04.60 - Employee Fica & Medicare	2244.04				2244.04	
04.61 - Employee Pension & Benefits	3188.90				3188.90	
11.60 - Sludge Removal	6702.65				6702.65	
12.60 - Travel and Training	590.00				590.00	

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Three-Way Report
 For January, In Accounting Year 2023
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 January 31, 2023

Account Name	<u>Trial Balance</u>		<u>Balance Sheet</u>		<u>Income Statement</u>	
	Debit	Credit	Debit	Credit	Debit	Credit
'15.60 - Purchased Power	26227.92				26227.92	
'20.60 - Materials & Supplies	1128.68				1128.68	
'20.61 - Office Supplies	706.93				706.93	
'20.62 - Lab Supply	10386.44				10386.44	
'21.60 - Uniforms	199.48				199.48	
'31.60 - Contractual Services	29461.41				29461.41	
'50.60 - Vehicle Maintenance	1200.50				1200.50	
'50.61 - Vehicle Fuel	639.03				639.03	
'55.60 - Insurance Expense	8518.44				8518.44	
'75.60 - Misc Expense	2248.31				2248.31	
'75.61 - Telephone/Cell Phone	820.78				820.78	
'81.60 - Equipment Repair	4263.17				4263.17	
'81.62 - CF-Plant/Equip Repairs	16828.28				16828.28	
	15095618.82	15095618.82	14930360.19	14921093.54	165258.63	174525.28
'TD Net Profit				9266.65	9266.65	
Totals :	15095618.82	15095618.82	14930360.19	14930360.19	174525.28	174525.28