

City of Charlestown
Profit & Loss Statement
 Wastewater Utility
 February 28, 2023

Account Name	MTD Current Year Feb 2023	MTD Prior Year Feb 2022	YTD Current Year Jan-Feb 2023	YTD Prior Year Jan-Feb 2022
Department : None				
2.61 - Metered Revenue	186841.34	183081.67	336581.88	328168.28
2.63 - Penalties	3327.92	2633.25	7522.98	7815.19
6.60 - Misc Revenue	72.00	0.00	72.00	0.00
2.62 - Adjustments	(4489.22)	(19990.65)	(8434.85)	(31732.27)
1.61 - Capacity Fee Revenue	0.00	0.00	20589.68	0.00
Department Subtotal :	185752.04	165724.27	356331.69	304251.20
Total Revenue :	185752.04	165724.27	356331.69	304251.20
Department : None				
3.60 - Depreciation Expense	16061.00	15994.00	32122.00	31988.00
1.60 - Salaries/Wages Employees	25005.14	22074.14	53210.07	48959.42
3.60 - Salaries Overtime	1228.96	1886.41	2921.07	3013.88
4.60 - Employee Fica & Medicare	1961.55	1796.66	4205.59	3894.37
1.60 - Sludge Removal	4458.50	3067.00	11161.15	4094.10
2.60 - Travel and Training	0.00	0.00	590.00	592.26
5.60 - Purchased Power	26103.84	16982.47	52331.76	40068.45
3.60 - Lab/safety/Osha	0.00	6985.12	0.00	15440.29
2.60 - Materials & Supplies	1403.70	4483.50	2532.38	12469.78
1.60 - Contractual Services	5889.57	18405.45	35350.98	47055.56
2.61 - Office Supplies	1942.08	0.00	2649.01	649.53
2.62 - Lab Supply	2953.34	432.93	13339.78	9048.23
2.60 - Vehicle Maintenance	0.00	0.00	1200.50	0.00
1.60 - Uniforms	0.00	0.00	199.48	183.60
5.60 - Insurance Expense	8518.44	5945.50	17036.88	13839.68
2.61 - Vehicle Fuel	0.00	227.02	639.03	600.67
5.60 - Misc Expense	50.50	85.00	2298.81	2376.75
2.60 - Equipment Purchased	0.00	9833.67	0.00	25366.55

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Account Name	MTD Current Year Feb 2023	MTD Prior Year Feb 2022	YTD Current Year Jan-Feb 2023	YTD Prior Year Jan-Feb 2022
1.60 - Equipment Repair	0.00	24546.90	4263.17	48350.22
5.60 - Discharge Fee IDEM	9670.00	8500.00	9670.00	8500.00
4.61 - Employee Pension & Benefits	2812.24	2481.97	6001.14	5599.71
5.61 - Telephone/Cell Phone	320.55	220.36	1141.33	984.33
7.60 - Interest Expense	0.00	56.86	0.00	122.96
1.62 - CF-Plant/Equip Repairs	19782.48	0.00	36610.76	0.00
Department Subtotal :	128161.89	144004.96	289474.89	323198.34
Total Expenses :	128161.89	144004.96	289474.89	323198.34
Net Profit (Loss) :	57590.15	21719.31	66856.80	(18947.14)

City of Charlestown
Balance Sheet
 Wastewater Utility
 February 28, 2023

Account Name	Current Month Prior Year Feb 2022	Two Months Prior Dec 2022	One Month Prior Jan 2023	Current Month Current Year Feb 2023
Assets :				
1.60 - Utility Plant in Service	13160681.21	13247143.21	13247143.21	13247143.21
1.60 - Operating Cash	524590.69	776319.61	789382.88	824210.92
2.61 - Debt Service Reserve Cash	306500.00	306500.00	306500.00	306500.00
2.60 - Bond & Interest Cash Transfer	161154.45	115500.34	140755.97	166011.60
1.60 - Customer Accounts Receivable	200987.82	217078.20	200325.55	233675.51
2.60 - Allowance for Doubtful Accounts	5821.41	5821.41	5821.41	5821.41
4.62 - Unamortized Bond Issue	60155.00	45115.00	45115.00	45115.00
1.62 - Certified Liens Receivable	676.31	441.65	441.65	441.65
3.60 - Accumulated Depreciation	9726004.30	9871757.59	9887818.59	9903879.59
1.63 - Lien Fees Receivable	250.00	100.00	100.00	100.00
1.66 - SW Capacity Fees	640830.33	196834.53	200595.93	180813.45
Total Assets :	5324000.10	5027453.54	5036720.19	5094310.34
Liabilities :				
1.60 - Contributions	1149732.00	1149732.00	1149732.00	1149732.00
3.60 - Savings from 2005 Debt Re-issue	120076.90	102923.05	102923.05	102923.05
3.60 - Rev. Bonds Payable 2005 Bds	1760000.00	1545000.00	1545000.00	1545000.00
2.60 - Loan Payable	12450.54	0.00	0.00	0.00
Total Liabilities :	3042259.44	2797655.05	2797655.05	2797655.05
Capital :				
1.60 - Net Assets	2300687.80	2300819.11	2229798.49	2229798.49
fit - YTD Profit (Loss)	(18947.14)	(71020.62)	9266.65	66856.80
Total Capital :	2281740.66	2229798.49	2239065.14	2296655.29
Total Liabilities + Capital :	5324000.10	5027453.54	5036720.19	5094310.34

City of Charlestown
Three-Way Report
 For February, In Accounting Year 2023
 Wastewater Utility
 February 28, 2023

Account Name	<u>Trial Balance</u>		<u>Balance Sheet</u>		<u>Income Statement</u>	
	Debit	Credit	Debit	Credit	Debit	Credit
1.60 - Utility Plant in Service	13247143.21		13247143.21			
18.60 - Accumulated Depreciation		9903879.59		9903879.59		
1.60 - Operating Cash	824210.92		824210.92			
1.66 - SW Capacity Fees	180813.45		180813.45			
2.60 - Bond & Interest Cash Transfer	166011.60		166011.60			
2.61 - Debt Service Reserve Cash	306500.00		306500.00			
1.60 - Customer Accounts Receivable	233675.51		233675.51			
1.62 - Certified Liens Receivable	441.65		441.65			
1.63 - Lien Fees Receivable	100.00		100.00			
2.60 - Allowance for Doubtful Accounts		5821.41		5821.41		
5.60 - Net Assets		2229798.49		2229798.49		
3.60 - Rev. Bonds Payable 2005 Bds		1545000.00		1545000.00		
4.62 - Unamortized Bond Issue	45115.00		45115.00			
6.60 - Savings from 2005 Debt Re-issue		102923.05		102923.05		
1.60 - Contributions		1149732.00		1149732.00		
3.60 - Depreciation Expense	32122.00				32122.00	
1.61 - Capacity Fee Revenue		20589.68				20589.68
2.61 - Metered Revenue		336581.88				336581.88
2.62 - Adjustments	8434.85				8434.85	
2.63 - Penalties		7522.98				7522.98
3.60 - Misc Revenue		72.00				72.00
1.60 - Salaries/Wages Employees	53210.07				53210.07	
3.60 - Salaries Overtime	2921.07				2921.07	
1.60 - Employee Fica & Medicare	4205.59				4205.59	
1.61 - Employee Pension & Benefits	6001.14				6001.14	
1.60 - Sludge Removal	11161.15				11161.15	

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Three-Way Report
 For February, In Accounting Year 2023
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 February 28, 2023

Account Name	<u>Trial Balance</u>		<u>Balance Sheet</u>		<u>Income Statement</u>	
	Debit	Credit	Debit	Credit	Debit	Credit
2.60 - Travel and Training	590.00				590.00	
5.60 - Purchased Power	52331.76				52331.76	
0.60 - Materials & Supplies	2532.38				2532.38	
0.61 - Office Supplies	2649.01				2649.01	
0.62 - Lab Supply	13339.78				13339.78	
1.60 - Uniforms	199.48				199.48	
1.60 - Contractual Services	35350.98				35350.98	
0.60 - Vehicle Maintenance	1200.50				1200.50	
0.61 - Vehicle Fuel	639.03				639.03	
5.60 - Insurance Expense	17036.88				17036.88	
5.60 - Misc Expense	2298.81				2298.81	
5.61 - Telephone/Cell Phone	1141.33				1141.33	
1.60 - Equipment Repair	4263.17				4263.17	
1.62 - CF-Plant/Equip Repairs	36610.76				36610.76	
5.60 - Discharge Fee IDEM	9670.00				9670.00	
	15301921.08	15301921.08	15004011.34	14937154.54	297909.74	364766.54
Net Profit				66856.80	66856.80	
Totals :	15301921.08	15301921.08	15004011.34	15004011.34	364766.54	364766.54