

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

Account Name	MTD Current Year May 2023	MTD Prior Year May 2022	YTD Current Year Jan-May 2023	YTD Prior Year Jan-May 2022
<b>Department : None</b>				
22.61 - Metered Revenue	173066.25	153330.86	798913.19	783144.39
22.63 - Penalties	3021.62	2923.85	18953.92	18066.33
36.60 - Misc Revenue	0.00	2520.00	36168.88	4925.43
22.62 - Adjustments	(2789.76)	(5819.24)	(24369.35)	(55616.04)
22.64 - Lien Fees	0.00	0.00	100.00	200.00
21.61 - Capacity Fee Revenue	0.00	25200.00	20589.68	35700.00
<b>Department Subtotal :</b>	<b>173298.11</b>	<b>178155.47</b>	<b>850356.32</b>	<b>786420.11</b>
<b>Total Revenue :</b>	<b>173298.11</b>	<b>178155.47</b>	<b>850356.32</b>	<b>786420.11</b>
<b>Department : None</b>				
13.60 - Depreciation Expense	16061.00	15994.00	80305.00	79970.00
11.60 - Salaries/Wages Employees	39872.50	17283.89	164033.02	112041.97
13.60 - Salaries Overtime	1955.76	959.40	8864.34	7419.66
14.60 - Employee Fica & Medicare	3109.11	1367.96	12990.14	8949.72
1.60 - Sludge Removal	6834.48	1350.75	39116.08	10459.20
2.60 - Travel and Training	0.00	0.00	2868.75	615.47
5.60 - Purchased Power	16819.11	19556.03	115029.91	105176.19
3.60 - Lab/safety/Osha	1704.10	0.00	1881.02	18352.34
4.60 - Attorney Fees	0.00	0.00	4175.50	0.00
0.60 - Materials & Supplies	407.44	4688.13	8024.51	26043.06
1.60 - Contractual Services	5603.95	55941.65	170764.38	221128.00
0.61 - Office Supplies	160.43	52.54	4683.17	1054.06
0.62 - Lab Supply	0.00	3610.39	16488.84	20321.78
0.60 - Vehicle Maintenance	10463.84	13.28	11980.30	1146.48
1.60 - Uniforms	0.00	0.00	1840.19	211.93
5.60 - Insurance Expense	11122.22	3833.43	54226.80	29564.11
0.61 - Vehicle Fuel	2152.00	240.07	4407.03	2463.64

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Account Name	MTD Current Year May 2023	MTD Prior Year May 2022	YTD Current Year Jan-May 2023	YTD Prior Year Jan-May 2022
75.60 - Misc Expense	2663.71	1004.98	8983.59	7863.24
80.61 - Office Equipment	135.83	0.00	385.83	0.00
80.60 - Equipment Purchased	148.94	0.00	216.41	36788.13
81.60 - Equipment Repair	8310.35	22459.05	40308.33	135222.75
85.60 - Discharge Fee IDEM	0.00	0.00	9670.00	8500.00
94.61 - Employee Pension & Benefits	4595.17	1791.20	19218.26	12424.38
95.61 - Workers Comp	0.00	0.00	847.00	0.00
95.61 - Telephone/Cell Phone	223.62	1662.70	2081.74	4174.93
96.61 - Audit Fees	0.00	0.00	3609.00	0.00
97.60 - Interest Expense	0.00	27.98	0.00	232.18
98.62 - CF-Plant/Equip Repairs	0.00	0.00	45110.76	0.00
99.60 - Construction Expenses	2119.93	0.00	3319.93	0.00
<b>Department Subtotal :</b>	<b>134463.49</b>	<b>151837.43</b>	<b>835429.83</b>	<b>850123.22</b>
<b>Total Expenses :</b>	<b>134463.49</b>	<b>151837.43</b>	<b>835429.83</b>	<b>850123.22</b>
<b>Net Profit (Loss) :</b>	<b>38834.62</b>	<b>26318.04</b>	<b>14926.49</b>	<b>(63703.11)</b>

City of Charlestown  
**Balance Sheet**  
 Wastewater Utility  
 May 31, 2023

Account Name	Current Month Prior Year May 2022	Two Months Prior Mar 2023	One Month Prior Apr 2023	Current Month Current Year May 2023
<b>Assets :</b>				
01.60 - Utility Plant in Service	13160681.21	13274953.21	13338539.51	13338539.51
31.60 - Operating Cash	417860.45	781720.51	771512.38	775191.40
32.61 - Debt Service Reserve Cash	306500.00	306500.00	306500.00	306500.00
32.60 - Bond & Interest Cash Transfer	237135.72	191267.23	216522.86	241778.49
41.60 - Customer Accounts Receivable	191053.27	189779.39	183612.79	209573.76
42.60 - Allowance for Doubtful Accounts	5821.41	5821.41	5821.41	5821.41
24.62 - Unamortized Bond Issue	60155.00	45115.00	45115.00	45115.00
41.62 - Certified Liens Receivable	1344.85	2448.72	2448.72	2448.72
08.60 - Accumulated Depreciation	9773986.30	9919940.59	9936001.59	9952062.59
41.63 - Lien Fees Receivable	450.00	200.00	200.00	200.00
31.66 - SW Capacity Fees	676530.33	153003.45	80917.15	80917.15
<b>Total Assets :</b>	<b>5271903.12</b>	<b>5019225.51</b>	<b>5003545.41</b>	<b>5042380.03</b>
<b>Liabilities :</b>				
71.60 - Contributions	1149732.00	1149732.00	1149732.00	1149732.00
26.60 - Savings from 2005 Debt Re-issue	120076.90	102923.05	102923.05	102923.05
23.60 - Rev. Bonds Payable 2005 Bds	1760000.00	1545000.00	1545000.00	1545000.00
17.60 - Loan Payable	5109.53	0.00	0.00	0.00
<b>Total Liabilities :</b>	<b>3034918.43</b>	<b>2797655.05</b>	<b>2797655.05</b>	<b>2797655.05</b>
<b>Capital :</b>				
5.60 - Net Assets	2300687.80	2229798.49	2229798.49	2229798.49
Profit - YTD Profit (Loss)	(63703.11)	(8228.03)	(23908.13)	14926.49
<b>Total Capital :</b>	<b>2236984.69</b>	<b>2221570.46</b>	<b>2205890.36</b>	<b>2244724.98</b>
<b>Total Liabilities + Capital :</b>	<b>5271903.12</b>	<b>5019225.51</b>	<b>5003545.41</b>	<b>5042380.03</b>

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

Trial BalanceBalance SheetIncome Statement

Account Name	Debit	Credit	Debit	Credit	Debit	Credit
01.60 - Utility Plant in Service	13338539.51		13338539.51			
08.60 - Accumulated Depreciation		9952062.59		9952062.59		
31.60 - Operating Cash	775191.40		775191.40			
31.66 - SW Capacity Fees	80917.15		80917.15			
32.60 - Bond & Interest Cash Transfer	241778.49		241778.49			
32.61 - Debt Service Reserve Cash	306500.00		306500.00			
41.60 - Customer Accounts Receivable	209573.76		209573.76			
41.62 - Certified Liens Receivable	2448.72		2448.72			
41.63 - Lien Fees Receivable	200.00		200.00			
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	80305.00				80305.00	
01.61 - Capacity Fee Revenue		20589.68				20589.68
02.61 - Metered Revenue		798913.19				798913.19
02.62 - Adjustments	24369.35				24369.35	
02.63 - Penalties		18953.92				18953.92
02.64 - Lien Fees		100.00				100.00
06.60 - Misc Revenue		36168.88				36168.88
01.60 - Salaries/Wages Employees	164033.02				164033.02	
03.60 - Salaries Overtime	8864.34				8864.34	
04.60 - Employee Fica & Medicare	12990.14				12990.14	
04.61 - Employee Pension & Benefits	19218.26				19218.26	

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**Three-Way Report**  
 For May, In Accounting Year 2023  
 Wastewater Utility  
 May 31, 2023

Trial BalanceBalance SheetIncome Statement

Account Name	<u>Trial Balance</u>		<u>Balance Sheet</u>		<u>Income Statement</u>	
	Debit	Credit	Debit	Credit	Debit	Credit
11.60 - Sludge Removal	39116.08				39116.08	
12.60 - Travel and Training	2868.75				2868.75	
13.60 - Lab/safety/Osha	1881.02				1881.02	
14.60 - Attorney Fees	4175.50				4175.50	
15.60 - Purchased Power	115029.91				115029.91	
20.60 - Materials & Supplies	8024.51				8024.51	
20.61 - Office Supplies	4683.17				4683.17	
20.62 - Lab Supply	16488.84				16488.84	
21.60 - Uniforms	1840.19				1840.19	
31.60 - Contractual Services	170764.38				170764.38	
31.61 - Audit Fees	3609.00				3609.00	
40.60 - Construction Expenses	3319.93				3319.93	
50.60 - Vehicle Maintenance	11980.30				11980.30	
50.61 - Vehicle Fuel	4407.03				4407.03	
55.60 - Insurance Expense	54226.80				54226.80	
55.61 - Workers Comp	847.00				847.00	
75.60 - Misc Expense	8983.59				8983.59	
75.61 - Telephone/Cell Phone	2081.74				2081.74	
30.60 - Equipment Purchased	216.41				216.41	
30.61 - Office Equipment	385.83				385.83	
31.60 - Equipment Repair	40308.33				40308.33	
31.62 - CF-Plant/Equip Repairs	45110.76				45110.76	
35.60 - Discharge Fee IDEM	9670.00				9670.00	
	<b>15860063.21</b>	<b>15860063.21</b>	<b>15000264.03</b>	<b>14985337.54</b>	<b>859799.18</b>	<b>874725.67</b>
<b>GD Net Profit</b>				<b>14926.49</b>	<b>14926.49</b>	
<b>Totals :</b>	<b>15860063.21</b>	<b>15860063.21</b>	<b>15000264.03</b>	<b>15000264.03</b>	<b>874725.67</b>	<b>874725.67</b>