

**Town of Chapin**  
**Utility Department Profit & Loss Budget vs. Actual**  
**January through February 2023**

	<u>Jan - Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
7000 · Application fees	1,725.00	18,000.00	(16,275.00)	9.58%
7001 · Carolina Water	5,668.27	27,000.00	(21,331.73)	20.99%
70041 · Income Sewer Billings	477,833.30	2,898,014.58	(2,420,181.28)	16.49%
70042 · Income Water Billings	171,795.82	1,580,020.00	(1,408,224.18)	10.87%
7008 · Sewer Inspections	1,130.00	21,000.00	(19,870.00)	5.38%
7009 · Sewer Tap Fees	74,750.00	709,000.00	(634,250.00)	10.54%
7010 · Interest Income	11,714.43	20,000.00	(8,285.57)	58.57%
7014 · Water Meter Purchase	1,650.00	33,000.00	(31,350.00)	5.0%
7015 · Water Tap Fees	5,400.00	84,375.00	(78,975.00)	6.4%
7020 · Miscellaneous Income	4,947.00	5,000.00	(53.00)	98.94%
7021 · Town Hall Const. Loan Repayment	0.00	67,000.00	(67,000.00)	0.0%
7022 · Septage Receiving Revenue	4,290.00	50,000.00	(45,710.00)	8.58%
<b>Total Income</b>	<u>760,903.82</u>	<u>5,512,409.58</u>	<u>(4,751,505.76)</u>	<u>13.8%</u>
<b>Gross Profit</b>	760,903.82	5,512,409.58	(4,751,505.76)	13.8%
<b>Expense</b>				
<b>6001 · Utility Dept. Office Rental Exp</b>				
63831 · Insurance (Building)	0.00	550.00	(550.00)	0.0%
64301 · Electric & Utilities (Water)	147.58	2,000.00	(1,852.42)	7.38%
64302 · Electric & Utilities (Elect)	1,042.15	6,800.00	(5,757.85)	15.33%
64761 · Telephone	207.67	1,250.00	(1,042.33)	16.61%
66901 · Rent	9,400.00	56,400.00	(47,000.00)	16.67%
<b>Total 6001 · Utility Dept. Office Rental Exp</b>	<u>10,797.40</u>	<u>67,000.00</u>	<u>(56,202.60)</u>	<u>16.12%</u>
<b>6002 · Capital Replacement/Improvement</b>				
60021 · Non Capital under \$5000	1,518.74	40,620.00	(39,101.26)	3.74%
60025 · Automotive Equipment	4,340.23	70,000.00	(65,659.77)	6.2%
60027 · Heavy Equipment	1,209.87	136,000.00	(134,790.13)	0.89%
60028 · Construction	(132.86)	156,625.32	(156,758.18)	(0.09%)
60029 · Equipment Replacement	28,926.90	85,550.00	(56,623.10)	33.81%
60032 · Professional Services	0.00	40,000.00	(40,000.00)	0.0%
<b>Total 6002 · Capital Replacement/Improvement</b>	<u>35,862.88</u>	<u>528,795.32</u>	<u>(492,932.44)</u>	<u>6.78%</u>
6003 · Chemicals	57,111.60	350,000.00	(292,888.40)	16.32%

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6004 · Collection Agency Fee	0.00	2,000.00	(2,000.00)	0.0%
6201 · Current YR Reserve (Restricted)	0.00	200,000.00	(200,000.00)	0.0%
6210 · Debt Service Payment	156,210.01	621,000.00	(464,789.99)	25.16%
6220 · Dues and Subscriptions	375.00	4,000.00	(3,625.00)	9.38%
6225 · Easement compensation	0.00	4,000.00	(4,000.00)	0.0%
6230 · Equipment	0.00	6,500.00	(6,500.00)	0.0%
6245 · Truck Maintenance	1,672.65	15,900.00	(14,227.35)	10.52%
6383 · Insurance W/S	66,728.80	78,895.98	(12,167.18)	84.58%
6420 · Contract Operating Fees	569.47	6,900.00	(6,330.53)	8.25%
6430 · Electric & Utilities	51,626.96	260,000.00	(208,373.04)	19.86%
6445 · Fuel	3,649.73	52,000.00	(48,350.27)	7.02%
6446 · Generator Service Agreement	0.00	10,000.00	(10,000.00)	0.0%
6450 · Instrument Calibration	0.00	4,000.00	(4,000.00)	0.0%
6460 · Lab Analysis	7,998.50	25,000.00	(17,001.50)	31.99%
6470 · Operating Supplies (meters, sig	77,708.71	220,000.00	(142,291.29)	35.32%
6475 · Repairs By Outside Contractors	36,269.95	220,000.00	(183,730.05)	16.49%
6476 · Telephone	18,842.76	31,000.00	(12,157.24)	60.78%
6477 · Training	1,860.00	11,000.00	(9,140.00)	16.91%
6478 · Internet Service Provider	442.12	5,500.00	(5,057.88)	8.04%
6479 · SCDHEC Well Monitoring	0.00	10,000.00	(10,000.00)	0.0%
6480 · Waste Disposal	28,870.87	120,000.00	(91,129.13)	24.06%
6490 · Water Purchase From C/Cola	87,790.39	840,000.00	(752,209.61)	10.45%
6500 · Water Tank Maintenance Contract	0.00	13,600.00	(13,600.00)	0.0%
<b>6600 · Personnel</b>				
66100 · Salaries	129,951.24	1,152,739.01	(1,022,787.77)	11.27%
66200 · Payroll Taxes	12,501.44	84,047.22	(71,545.78)	14.87%
66300 · Retirement	26,376.57	185,269.66	(158,893.09)	14.24%
66400 · Health & Dental	27,271.22	172,989.36	(145,718.14)	15.77%
66500 · Overtime	1,948.00	25,143.00	(23,195.00)	7.75%
66700 · Bonus	0.00	5,100.00	(5,100.00)	0.0%
66800 · Unemployment Taxes	353.45	1,200.03	(846.58)	29.45%
<b>Total 6600 · Personnel</b>	<b>198,401.92</b>	<b>1,626,488.28</b>	<b>(1,428,086.36)</b>	<b>12.2%</b>

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6620 · Uniforms	3,110.58	6,000.00	(2,889.42)	51.84%
6650 · Accounting Fees	0.00	9,500.00	(9,500.00)	0.0%
6651 · Financial Advisor	0.00	7,000.00	(7,000.00)	0.0%
6660 · Legal Fees	3,340.00	60,000.00	(56,660.00)	5.57%
6665 · Permits and Licenses	0.00	4,000.00	(4,000.00)	0.0%
6680 · Engineering Fees	0.00	10,000.00	(10,000.00)	0.0%
<b>6700 · Operational Expense</b>				
6701 · Bank Analysis Charge	57.38	1,000.00	(942.62)	5.74%
6704 · Returned Check	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 6700 · Operational Expense</b>	<u>57.38</u>	<u>2,000.00</u>	<u>(1,942.62)</u>	<u>2.87%</u>
<b>6750 · Office Expense</b>				
6751 · Self-mailers/Printing	0.00	1,000.00	(1,000.00)	0.0%
6755 · Advertising	0.00	3,000.00	(3,000.00)	0.0%
6765 · Computer Hardware Maintenance	0.00	6,000.00	(6,000.00)	0.0%
6770 · Computers & Printers Equipment	0.00	4,000.00	(4,000.00)	0.0%
6775 · Handheld Software Maintenance	0.00	1,800.00	(1,800.00)	0.0%
6777 · Printing & Copier Expense	248.34	4,000.00	(3,751.66)	6.21%
6780 · Supplies	0.00	5,000.00	(5,000.00)	0.0%
6785 · Software Maintenance	1,575.00	10,530.00	(8,955.00)	14.96%
6787 · Postage	9,387.48	35,000.00	(25,612.52)	26.82%
6790 · Repair/Service Calls	0.00	1,000.00	(1,000.00)	0.0%
6795 · Credit Card Fees	20.00	1,000.00	(980.00)	2.0%
<b>Total 6750 · Office Expense</b>	<u>11,230.82</u>	<u>72,330.00</u>	<u>(61,099.18)</u>	<u>15.53%</u>
<b>6900 · Travel &amp; Ent</b>				
6905 · Lodging	749.48	6,000.00	(5,250.52)	12.49%
6920 · Meals	428.32	1,000.00	(571.68)	42.83%
6930 · Travel	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 6900 · Travel &amp; Ent</b>	<u>1,177.80</u>	<u>8,000.00</u>	<u>(6,822.20)</u>	<u>14.72%</u>
<b>Total Expense</b>	<u>861,706.30</u>	<u>5,512,409.58</u>	<u>(4,650,703.28)</u>	<u>15.63%</u>
<b>Net Income</b>	<u><u>(100,802.48)</u></u>	<u><u>0.00</u></u>	<u><u>(100,802.48)</u></u>	<u><u>100.0%</u></u>