

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

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
7000 · Application fees	6,000.00	18,000.00	(12,000.00)	33.33%
7001 · Carolina Water	11,058.11	27,000.00	(15,941.89)	40.96%
70041 · Income Sewer Billings	1,200,404.15	2,898,014.58	(1,697,610.43)	41.42%
70042 · Income Water Billings	483,031.23	1,580,020.00	(1,096,988.77)	30.57%
7008 · Sewer Inspections	3,300.00	21,000.00	(17,700.00)	15.71%
7009 · Sewer Tap Fees	143,650.00	709,000.00	(565,350.00)	20.26%
7010 · Interest Income	29,191.16	20,000.00	9,191.16	145.96%
7014 · Water Meter Purchase	6,050.00	33,000.00	(26,950.00)	18.33%
7015 · Water Tap Fees	7,200.00	84,375.00	(77,175.00)	8.53%
7020 · Miscellaneous Income	245,895.90	5,000.00	240,895.90	4,917.92%
7021 · Town Hall Const. Loan Repayment	0.00	67,000.00	(67,000.00)	0.0%
7022 · Septage Receiving Revenue	8,386.50	50,000.00	(41,613.50)	16.77%
<b>Total Income</b>	<u>2,144,167.05</u>	<u>5,512,409.58</u>	<u>(3,368,242.53)</u>	<u>38.9%</u>
<b>Gross Profit</b>	2,144,167.05	5,512,409.58	(3,368,242.53)	38.9%
<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)	442.17	2,000.00	(1,557.83)	22.11%
64302 · Electric & Utilities (Elect)	2,208.85	6,800.00	(4,591.15)	32.48%
64761 · Telephone	519.96	1,250.00	(730.04)	41.6%
66901 · Rent	23,500.00	56,400.00	(32,900.00)	41.67%
<b>Total 6001 · Utility Dept. Office Rental Exp</b>	<u>26,670.98</u>	<u>67,000.00</u>	<u>(40,329.02)</u>	<u>39.81%</u>
<b>6002 · Capital Replacement/Improvement</b>				
60021 · Non Capital under \$5000	10,028.59	40,620.00	(30,591.41)	24.69%
60025 · Automotive Equipment	6,298.33	70,000.00	(63,701.67)	9.0%
60027 · Heavy Equipment	19,184.53	136,000.00	(116,815.47)	14.11%
60028 · Construction	(132.86)	156,625.32	(156,758.18)	(0.09%)
60029 · Equipment Replacement	45,956.24	85,550.00	(39,593.76)	53.72%
60032 · Professional Services	38,622.71	40,000.00	(1,377.29)	96.56%
<b>Total 6002 · Capital Replacement/Improvement</b>	<u>119,957.54</u>	<u>528,795.32</u>	<u>(408,837.78)</u>	<u>22.69%</u>
6003 · Chemicals	162,968.93	350,000.00	(187,031.07)	46.56%

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

	<b>Jan - May 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
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	312,420.02	621,000.00	(308,579.98)	50.31%
6220 · Dues and Subscriptions	525.00	4,000.00	(3,475.00)	13.13%
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	6,662.57	15,900.00	(9,237.43)	41.9%
6383 · Insurance W/S	79,785.92	78,895.98	889.94	101.13%
6420 · Contract Operating Fees	2,847.35	6,900.00	(4,052.65)	41.27%
6430 · Electric & Utilities	112,214.39	260,000.00	(147,785.61)	43.16%
6445 · Fuel	25,863.11	52,000.00	(26,136.89)	49.74%
6446 · Generator Service Agreement	2,726.55	10,000.00	(7,273.45)	27.27%
6450 · Instrument Calibration	0.00	4,000.00	(4,000.00)	0.0%
6460 · Lab Analysis	17,063.13	25,000.00	(7,936.87)	68.25%
6470 · Operating Supplies (meters, sig	126,134.39	220,000.00	(93,865.61)	57.33%
6475 · Repairs By Outside Contractors	104,735.42	220,000.00	(115,264.58)	47.61%
6476 · Telephone	24,036.56	31,000.00	(6,963.44)	77.54%
6477 · Training	3,449.17	11,000.00	(7,550.83)	31.36%
6478 · Internet Service Provider	1,365.98	5,500.00	(4,134.02)	24.84%
6479 · SCDHEC Well Monitoring	0.00	10,000.00	(10,000.00)	0.0%
6480 · Waste Disposal	66,506.82	120,000.00	(53,493.18)	55.42%
6490 · Water Purchase From C/Cola	279,283.29	840,000.00	(560,716.71)	33.25%
6500 · Water Tank Maintenance Contract	7,140.40	13,600.00	(6,459.60)	52.5%
<b>6600 · Personnel</b>				
66100 · Salaries	375,171.57	1,152,739.01	(777,567.44)	32.55%
66200 · Payroll Taxes	30,157.55	84,047.22	(53,889.67)	35.88%
66300 · Retirement	69,804.90	185,269.66	(115,464.76)	37.68%
66400 · Health & Dental	70,402.46	172,989.36	(102,586.90)	40.7%
66500 · Overtime	4,791.42	25,143.00	(20,351.58)	19.06%
66700 · Bonus	0.00	5,100.00	(5,100.00)	0.0%
66800 · Unemployment Taxes	536.69	1,200.03	(663.34)	44.72%
<b>Total 6600 · Personnel</b>	<b>550,864.59</b>	<b>1,626,488.28</b>	<b>(1,075,623.69)</b>	<b>33.87%</b>

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

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6620 · Uniforms	4,111.20	6,000.00	(1,888.80)	68.52%
6650 · Accounting Fees	5,250.00	9,500.00	(4,250.00)	55.26%
6651 · Financial Advisor	0.00	7,000.00	(7,000.00)	0.0%
6660 · Legal Fees	33,777.52	60,000.00	(26,222.48)	56.3%
6665 · Permits and Licenses	765.00	4,000.00	(3,235.00)	19.13%
6680 · Engineering Fees	0.00	10,000.00	(10,000.00)	0.0%
<b>6700 · Operational Expense</b>				
6701 · Bank Analysis Charge	143.45	1,000.00	(856.55)	14.35%
6704 · Returned Check	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 6700 · Operational Expense</b>	<u>143.45</u>	<u>2,000.00</u>	<u>(1,856.55)</u>	<u>7.17%</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	1,782.48	1,800.00	(17.52)	99.03%
6777 · Printing & Copier Expense	914.53	4,000.00	(3,085.47)	22.86%
6780 · Supplies	0.00	5,000.00	(5,000.00)	0.0%
6785 · Software Maintenance	9,367.60	10,530.00	(1,162.40)	88.96%
6787 · Postage	20,559.84	35,000.00	(14,440.16)	58.74%
6790 · Repair/Service Calls	0.00	1,000.00	(1,000.00)	0.0%
6795 · Credit Card Fees	50.00	1,000.00	(950.00)	5.0%
<b>Total 6750 · Office Expense</b>	<u>32,674.45</u>	<u>72,330.00</u>	<u>(39,655.55)</u>	<u>45.17%</u>
<b>6900 · Travel &amp; Ent</b>				
6905 · Lodging	3,418.04	6,000.00	(2,581.96)	56.97%
6920 · Meals	834.00	1,000.00	(166.00)	83.4%
6930 · Travel	395.59	1,000.00	(604.41)	39.56%
<b>Total 6900 · Travel &amp; Ent</b>	<u>4,647.63</u>	<u>8,000.00</u>	<u>(3,352.37)</u>	<u>58.1%</u>
<b>Total Expense</b>	<u>2,114,591.36</u>	<u>5,512,409.58</u>	<u>(3,397,818.22)</u>	<u>38.36%</u>
<b>Net Income</b>	<u><u>29,575.69</u></u>	<u><u>0.00</u></u>	<u><u>29,575.69</u></u>	<u><u>100.0%</u></u>