

**City of Pelican Bay Utilities**  
**Profit & Loss Budget vs. Actual**  
October 2013 through April 2014

|   | Oct '13 - Apr 14  | Budget            | \$ Over Budget     | % of Budget  |
|---|-------------------|-------------------|--------------------|--------------|
| <b>Ordinary Income/Expense</b>              |                   |                   |                    |              |
| <b>Income</b>                               |                   |                   |                    |              |
| 4010 · Water Sales & Related Fees           | 174,691.07        | 315,000.00        | -140,308.93        | 55.5%        |
| 4020 · Late Charges                         | 12,492.32         | 20,000.00         | -7,507.68          | 62.5%        |
| 4030 · Connect and Disconnect Fees          | 13,565.18         | 23,000.00         | -9,434.82          | 59.0%        |
| 4040 · Repair Charges                       | 14.49             | 0.00              | 14.49              | 100.0%       |
| 4050 · New Service Deposit                  | 12,300.00         | 0.00              | 12,300.00          | 100.0%       |
| 4600 · Applied Deposits                     | -7,136.57         | 0.00              | -7,136.57          | 100.0%       |
| 4060 · Water Tap Fees                       | 0.00              | 1,250.00          | -1,250.00          | 0.0%         |
| 4110 · Sewer Sales                          | 124,727.07        | 215,000.00        | -90,272.93         | 58.0%        |
| 4209 · Net Sanitation Revenues              |                   |                   |                    |              |
| 4210 · Sanitary Trash Collected             | 58,815.29         | 100,000.00        | -41,184.71         | 58.8%        |
| 4041 · State and County Taxes               | 4,917.37          | 8,300.00          | -3,382.63          | 59.2%        |
| 5062 · Trash Collection Fees                | -60,587.80        | -105,000.00       | 44,412.20          | 57.7%        |
| 6701 · Sales Taxes                          | -4,243.92         | -7,100.00         | 2,856.08           | 59.8%        |
| <b>Total 4209 · Net Sanitation Revenues</b> | <b>-1,099.06</b>  | <b>-3,800.00</b>  | <b>2,700.94</b>    | <b>28.9%</b> |
| 4120 · Sewer Tap Fees                       | 0.00              | 750.00            | -750.00            | 0.0%         |
| 4071 · Fire Department Donations Coll       | 2,461.75          | 4,600.00          | -2,138.25          | 53.5%        |
| 4081 · Animal Control Donations Colle       | 2,461.75          | 4,600.00          | -2,138.25          | 53.5%        |
| 4100 · Mowing Fees                          | 250.00            | 0.00              | 250.00             | 100.0%       |
| 4112 · Returned Check Fees                  | 327.00            | 300.00            | 27.00              | 109.0%       |
| 4301 · Miscellaneous Utilities Income       | 839.85            | 0.00              | 839.85             | 100.0%       |
| 4501 · -OVER/+SHORT                         | -2.69             | 0.00              | -2.69              | 100.0%       |
| <b>Total Income</b>                         | <b>335,892.16</b> | <b>580,700.00</b> | <b>-244,807.84</b> | <b>57.8%</b> |
| <b>Gross Profit</b>                         | <b>335,892.16</b> | <b>580,700.00</b> | <b>-244,807.84</b> | <b>57.8%</b> |
| <b>Expense</b>                              |                   |                   |                    |              |
| 6556 · Building Maintenance                 | 0.00              | 5,000.00          | -5,000.00          | 0.0%         |
| 5011 · Water Chemicals                      | 5,292.66          | 8,000.00          | -2,707.34          | 66.2%        |
| 5012 · Laboratory Fees                      | 2,017.00          | 3,000.00          | -983.00            | 67.2%        |
| 5061 · Sewer Treatment Expense              | 16,719.15         | 23,500.00         | -6,780.85          | 71.1%        |
| 5071 · Engineering                          | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| 5972 · Consulting Fees                      | 0.00              | 1,000.00          | -1,000.00          | 0.0%         |
| 6091 · Auto Expenses-Fuel                   | 6,566.54          | 12,000.00         | -5,433.46          | 54.7%        |
| 6092 · Auto Expenses-Repairs & Maint        | 1,482.59          | 3,000.00          | -1,517.41          | 49.4%        |
| 6093 · Auto Expenses-Truck Payment          | 4,790.59          | 8,212.44          | -3,421.85          | 58.3%        |

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| 6281 · Insurance                         | 9,298.33         | 11,000.00         | -1,701.67         | 84.5%        |
| 6381 · Legal and Accounting Fees         | 4,500.00         | 5,000.00          | -500.00           | 90.0%        |
| 6400 · Account Collection Fees           | 216.65           | 500.00            | -283.35           | 43.3%        |
| 6410 · Credit Card Processing Fees       | 2,038.35         | 3,000.00          | -961.65           | 67.9%        |
| 6420 · Returned Check Charges            | 20.00            | 100.00            | -80.00            | 20.0%        |
| 6421 · Office Supplies                   | 1,504.17         | 1,200.00          | 304.17            | 125.3%       |
| 6422 · Computer Software                 | 1,009.88         | 1,000.00          | 9.88              | 101.0%       |
| 6423 · Copier Lease                      | 300.74           | 602.00            | -301.26           | 50.0%        |
| 6460 · NTGCD                             | 2,458.46         | 10,000.00         | -7,541.54         | 24.6%        |
| 6481 · Postage                           | 2,240.66         | 3,500.00          | -1,259.34         | 64.0%        |
| 6561 · Equipment Maintenance             | 12,203.92        | 21,000.00         | -8,796.08         | 58.1%        |
| 6631 · Supplies and Parts                | 5,769.27         | 25,000.00         | -19,230.73        | 23.1%        |
| 6671 · Social Security and Medicare      | 7,447.00         | 20,000.00         | -12,553.00        | 37.2%        |
| 6672 · Unemployment Taxes                | 1,792.86         | 100.00            | 1,692.86          | 1,792.9%     |
| 6772 · Pagers & Mobile Phones            | 894.31           | 1,500.00          | -605.69           | 59.6%        |
| 6831 · Electricity                       | 19,354.37        | 35,000.00         | -15,645.63        | 55.3%        |
| 6832 · Office Utilities                  | 1,101.85         | 300.00            | 801.85            | 367.3%       |
| 6860 · Salaries & Wages                  |                  |                   |                   |              |
| 6862 · Operator Salary                   | 33,511.36        | 56,550.00         | -23,038.64        | 59.3%        |
| 6869 · Secretary Wages                   | 8,704.00         |                   |                   |              |
| 6864 · Secretary Hourly                  | 6,402.95         | 28,300.00         | -21,897.05        | 22.6%        |
| 6865 · Secretary Overtime                | 246.76           | 0.00              | 246.76            | 100.0%       |
| 6866 · Utilities Maintenance Wages       | 48,481.76        | 58,140.00         | -9,658.24         | 83.4%        |
| 6868 · General Maintenance Wages         | 0.00             | 30,140.00         | -30,140.00        | 0.0%         |
| 6867 · Maintenance Workers Overtime      | 0.00             |                   |                   |              |
| <b>Total 6860 · Salaries &amp; Wages</b> | <b>97,346.83</b> | <b>173,130.00</b> | <b>-75,783.17</b> | <b>56.2%</b> |
| 6921 · Education & Books                 | 0.00             | 2,000.00          | -2,000.00         | 0.0%         |
| 6930 · Uniforms                          | 1,218.47         | 2,000.00          | -781.53           | 60.9%        |
| 6971 · Miscellaneous                     | 347.37           | 3,000.00          | -2,652.63         | 11.6%        |
| 6568 · Equipment Purchase                | 332.10           | 12,000.00         | -11,667.90        | 2.8%         |
| 8021 · Bond Interest                     | 0.00             | 0.00              | 0.00              | 0.0%         |
| 8023 · Bond Reserve                      | 91,680.00        | 170,040.00        | -78,360.00        | 53.9%        |

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|--------------------------------------|-------------------------|------------------------|-------------------------|----------------------|
| 9071 · Fire Department Donations Pd. | 2,119.75                | 4,600.00               | -2,480.25               | 46.1%                |
| 9081 · Animal Control Donations Pd   | 2,119.75                | 4,600.00               | -2,480.25               | 46.1%                |
| <b>Total Expense</b>                 | <u>304,183.62</u>       | <u>575,384.44</u>      | <u>-271,200.82</u>      | <u>52.9%</u>         |
| <b>Net Ordinary Income</b>           | <u>31,708.54</u>        | <u>5,315.56</u>        | <u>26,392.98</u>        | <u>596.5%</u>        |
| <b>Net Income</b>                    | <u><u>31,708.54</u></u> | <u><u>5,315.56</u></u> | <u><u>26,392.98</u></u> | <u><u>596.5%</u></u> |