

**Skyline Improvement and Service District
Profit Loss Budget vs. Actual
July 2023 through September 2023**

	Roads			Water			TOTAL		
	Jul '23 - Sep '23	Budget	% of Budget	Jul '23 - Sep '23	Budget	% of Budget	Jul '23 - Sep '23	Budget	% of Budget
Ordinary Income/Expense									
Owner Income									
5132 - ARC Application Fee	0.00	0.00	0.0%				0.00	0.00	0.0%
5110 - Road Maintenance Assessment	919.63	55,000.00	1.67%				919.63	55,000.00	1.67%
5120 - Road Overlay Assessment	963.42	20,653.00	4.67%				963.42	20,653.00	4.67%
5112 - Road Chipseal Assessment	569.29	22,762.00	2.5%				569.29	22,762.00	2.5%
5111 - Road Overhead Assessment	164.12	9,700.00	1.69%				164.12	9,700.00	1.69%
- Water Owner Reimbursables & Connection Fees				167.50	0.00	100.0%	167.50	0.00	100.0%
- Water Assessment SLIB Loan Repayment - 20yrs				85.10	7,081.00	1.2%	85.10	7,081.00	1.2%
- Water Assessment Road Reserve Loan Repayment 5yrs				261.12	11,750.00	2.22%	261.12	11,750.00	2.22%
5135 - Water Maintenance Assessment				585.84	17,000.00	3.45%	585.84	17,000.00	3.45%
5125 - Water System Usage Fees				1,700.51	45,660.00	3.72%	1,700.51	45,660.00	3.72%
5137 - Water Overhead Assessment				838.14	60,915.00	1.38%	838.14	60,915.00	1.38%
Owner Income									
5100 - Interest Income Operations Account(s)	1,027.82	1,500.00	68.52%	1,027.82	1,500.00	68.52%	2,055.64	3,000.00	68.52%
5100 - Interest Income Reserve Account(s)	5,053.40	19,990.00	25.28%	1,434.67	7,480.00	19.18%	6,488.07	27,470.00	23.62%
- Interest Income - County Late Fees	132.44	0.00	100.0%	132.45	0.00	100.0%	264.89	0.00	100.0%
- Loan from Road Reserve	0.00	0.00	0.0%	47,149.99	49,375.00	95.49%	47,149.99	49,375.00	95.49%
- WWDC Well #4 Exploration Grant	0.00	0.00	0.0%	127,025.32	148,125.00	85.76%	127,025.32	148,125.00	85.76%
Water Supply & Storage Grant					20,100.00	0.0%		20,100.00	0.0%
Water Supply and Storage SRF Loan					9,900.00	0.0%		9,900.00	0.0%
- SLIB Radio-Read Meter Loan	0.00	0.00	0.0%	9,323.25	137,500.00	6.78%	9,323.25	137,500.00	6.78%
Total Income	8,830.12	129,605.00	6.81%	189,731.71	516,386.00	36.74%	198,561.83	645,991.00	30.74%
Gross Profit	8,830.12	129,605.00	6.81%	189,731.71	516,386.00	36.74%	198,561.83	645,991.00	30.74%
Expense									
6149 - Advertising Expense	47.85	300.00	15.95%	111.65	900.00	12.41%	159.50	1,200.00	13.29%
6040 - Bonding Fees	0.00	90.00	0.0%	0.00	90.00	0.0%	0.00	180.00	0.0%
6041 - Clerical Contract Services	1,800.00	7,200.00	25.0%	7,200.00	28,800.00	25.0%	9,000.00	36,000.00	25.0%
6120 - Contract Labor Expense	2,790.00	17,900.00	15.59%			0.0%	2,790.00	17,900.00	15.59%
6121 - Water Contingency Expense				3,653.75	11,000.00	33.22%	3,653.75	11,000.00	33.22%
- Water - Easement Purchase Well #4				0.00	6,000.00	0.0%	0.00	6,000.00	0.0%
6127 - Insurance - Board of Directors	0.00	250.00	0.0%	0.00	250.00	0.0%	0.00	500.00	0.0%
6128 - Insurance - Equipment			0.0%	1,250.00	1,575.00	79.37%	1,250.00	1,575.00	79.37%
6148 - Office Expense	0.00	400.00	0.0%	0.00	400.00	0.0%	0.00	800.00	0.0%
6044 - Professional Fees	0.00	1,000.00	0.0%	2,687.50	9,000.00	29.86%	2,687.50	10,000.00	26.88%
- Audit Fees			0.0%	0.00	10,000.00	0.0%	0.00	10,000.00	0.0%
6133 - Repair and Maintenance Expense			0.0%	2,197.50	15,600.00	14.09%	2,197.50	15,600.00	14.09%
- Water Reserve Acct			0.0%	0.00	25,400.00	0.0%	0.00	25,400.00	0.0%
- Road Overlay	0.00	20,653.00	0.0%	0.00			0.00	20,653.00	0.0%
- Road Chipseal	0.00	22,762.00	0.0%	0.00			0.00	22,762.00	0.0%
6207 - Snow Removal Expense	0.00	37,100.00	0.0%				0.00	37,100.00	0.0%
6220 - Utilities Expense	52.28	400.00	13.07%	1,325.98	4,660.00	28.46%	1,378.26	5,060.00	27.24%
6119 - Water Operations Expense				1,800.00	7,200.00	25.0%	1,800.00	7,200.00	25.0%
6221 - Water Testing Expense				129.25	2,640.00	4.9%	129.25	2,640.00	4.9%
6219 - Water Leak Detection Expense				0.00	0.00	0.0%	0.00	0.00	0.0%
6043 - Website Administration Expense	0.00	60.00	0.0%	0.00	60.00	0.0%	0.00	120.00	0.0%
- Loan Repayment - 20 yr SLIB Water Meters				0.00	7,081.00	0.0%	0.00	7,081.00	0.0%
- Loan Repayment - 5 yr Road Reserve Well #4				0.00	11,750.00	0.0%	0.00	11,750.00	0.0%
6223.3 - Capital Improvements									
6224.1 - Metering Project				39,836.15	137,500.00	28.97%	39,836.15	137,500.00	28.97%
6126.4 - Well #4 Costs				176,137.88	197,500.00	89.18%	176,137.88	197,500.00	89.18%
- Water Supply and Storage				0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
Total 6223.3 - Capital Improvements	0.00	0.00	0.0%	215,974.03	365,000.00	59.17%	215,974.03	365,000.00	59.17%
Total Expense	4,690.13	108,115.00	4.34%	236,329.66	507,406.00	46.58%	241,019.79	615,521.00	39.16%
Net Ordinary Income	4,139.99	21,490.00	19.27%	-46,597.95	8,980.00	-518.91%	-42,457.96	30,470.00	-139.34%
Net Income	4,139.99	21,490.00	19.27%	-46,597.95	8,980.00	-518.91%	-42,457.96	30,470.00	-139.34%

Skyline Improvement and Service District
Treasury Report
As of September 30, 2023

Date	Type	Num	Name	Memo	Debit	Credit	Balance
1001 - Checking Account FIB x1409							(2,696.02)
9/8/2023	Gen Journal			void application fee, not required per WWDO	\$1000.00		(1,696.02)
9/13/2023	Deposit			WWDC well#4 grant disbursement - includes State's portion of retainage	\$125765.70		124,069.68
9/14/2023	Gen Journal			transfer WWDC grant funds received 7/13		\$125765.70	(1,696.02)
9/18/2023	Deposit			disbursement for loan draw 3	\$3508.50		1,812.48
9/21/2023	Check 5713		Anytime Plumbing	meter installation work		\$35873.90	(34,061.42)
9/21/2023	Check 5714		Clearwater Operations & Services	Aug operations per contract		\$600.00	(34,661.42)
9/21/2023	Check 5714		Clearwater Operations & Services	Aug curbstoep work, 811 locates, tank house work		\$800.00	(35,461.42)
9/21/2023	Check 5715		Energy Laboratories, Inc	nitrate test 8/23		\$69.25	(35,530.67)
9/21/2023	Check 5716		Mountain Property Management	Monthly Management road share		\$600.00	(36,130.67)
9/21/2023	Check 5716		Mountain Property Management	Monthly Management water share		\$2400.00	(38,530.67)
9/21/2023	Check 5717		Nelson Engineering	engineering work, level 3 app work through 8/31		\$3653.75	(42,184.42)
9/21/2023	Check 5718		Teton County Health Department	water test 8/1		\$20.00	(42,204.42)
9/21/2023	Check		Lower Valley Energy	acc#294586002, 7/14-8/16		\$637.01	(42,841.43)
9/21/2023	Check		Lower Valley Energy	acc#294686003, 7/14-8/16		\$19.46	(42,860.89)
9/21/2023	Check		Lower Valley Energy	acc#294586001, 7/14-8/16		\$16.29	(42,877.18)
9/21/2023	Check 5719		Nelson Engineering	engineering work through 7/22/23		\$453.75	(43,330.93)
9/21/2023	Check 5720		Hess D'Amours & Krieger, LLC	water use rules 5/26-8/31/23		\$2687.50	(46,018.43)
9/21/2023	Check 5721		HUB International - BHJ	liability renewal		\$1250.00	(47,268.43)
9/22/2023	Gen Journal			transfer funds for bills approved at Sep meeting	\$12753.26		(34,515.17)
9/29/2023	Bank Txn			50/50 split Sept. interest	\$0.25		(34,514.92)
9/29/2023	Bank Txn			50/50 split Sept interest	\$0.26		(34,514.66)
Total 1001 · Checking Account FIB x1409					130,274.20	174,846.61	(34,514.66)
1007 · Road Reserve Account x3127							14,302.47
9/29/2023	Bank Txn			Sept interest	4.55		14,307.02
Total 1007 · Road Reserve Account x3127					4.55	0.00	14,307.02
1006 · Operating Savings Account x1792							42,711.35
9/22/2023	Gen Journal			transfer funds for bills approved at Sep meeting		12,753.26	29,958.09
9/26/2023	Deposit				75.00		30,033.09
9/29/2023	Bank Txn			50/50 split Sept interest	0.15		30,033.24
9/29/2023	Bank Txn			50/50 split Sept interest	0.16		30,033.40
Total 1006 · Operating Savings Account x1792					75.31	12,753.26	30,033.40
1008 · Water Reserve Account x3135							14,148.65
9/29/2023	Bank Txn			Sept interest	4.50		14,153.15
Total 1008 · Water Reserve Account x3135					4.50	0.00	14,153.15
0000 · Well #4 - Water xx7123							(119,989.97)
9/14/2023	Gen Journal			transfer WWDC grant funds received 7/13	125,765.70		5,775.73
9/21/2023	Check 113		Nelson Engineering	well #4 engineering & tests through 8/31, grant portion		10,851.58	(5,075.85)
9/21/2023	Check 113		Nelson Engineering	well #4 engineering & tests through 8/31, district portion		3,617.20	(8,693.05)
9/29/2023	Bank Txn			Sept interest	3.44		(8,689.61)
Total 1009 · WGIF - Water - x27254							(8,689.61)
1009 · WGIF - Water - x27254							108,373.53
9/30/2023	Bank Txn			Sept dividend	472.50		108,846.03
Total 1009 · WGIF - Water - x27254							108,846.03
0000 · WGIF - Operating Reserve -							110,622.27
9/30/2023	Bank Txn			Sept interest	342.60		110,964.87
9/30/2023	Bank Txn			Sept interest	342.60		111,307.47
Total 0000 · WGIF - Operating Reserve -							111,307.47
0000 · WGIF - Road Reserve -							430,528.34
9/30/2023	Bank Txn			Sept dividend	1,674.17		432,202.51
Total 0000 · WGIF - Road Reserve -							432,202.51
TOTAL					130,358.56	187,599.87	667,645.31