

**Skyline Improvement and Service District
Profit Loss Budget vs. Actual
Jul 2022 through Apr 2023**

	Roads			Water			TOTAL			Notes:
	Jul '22 - Apr '23	Budget	% of Budget	Jul '22 - Apr '23	Budget	% of Budget	Jul '22 - Apr '23	Budget	% of Budget	
Ordinary Income/Expense										
Owner Income										
5132 · ARC Application Fee							0.00	0.00	0.0%	
5110 · Road Maintenance Assessment	32,976.64	42,000.00	78.52%				32,976.64	42,000.00	78.52%	
5120 · Road Overlay Assessment	34,644.77	44,000.00	78.74%				34,644.77	44,000.00	78.74%	
5112 · Road Chipseal Assessment	20,227.53	26,000.00	77.8%				20,227.53	26,000.00	77.8%	
5111 · Road Overhead Assessment	5,703.41	9,185.00	62.1%				5,703.41	9,185.00	62.1%	
· Water Owner Reimbursables & Connection Fees				323.75	0.00	100.0%	323.75	0.00	100.0%	
· Water Assessment SLIB Loan Repayment - 20yrs				5,198.93	7,250.00	71.71%	5,198.93	7,250.00	71.71%	
· Water Assessment Road Reserve Loan Repayment 5yrs				8,615.36	11,750.00	73.32%	8,615.36	11,750.00	73.32%	
5135 · Water Maintenance Assessment				20,832.16	27,661.00	75.31%	20,832.16	27,661.00	75.31%	
5125 · Water System Usage Fees				45,912.57	57,943.00	79.24%	45,912.57	57,943.00	79.24%	
5137 · Water Overhead Assessment				29,653.20	45,335.00	65.41%	29,653.20	45,335.00	65.41%	
Other Income										
5100 · Interest Income	8,327.41	418.90	1,987.92%	2,426.45	171.10	1,418.15%	10,753.86	590.00	1,822.69%	
· Loan from Road Reserve	0.00	0.00	0.0%	6,699.33	58,750.00	11.4%	6,699.33	58,750.00	11.4%	transfers from road reserve to well #4 account
5097 · Transfers from Reserves	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	
· WWDC Well #4 Exploration Grant	0.00	0.00	0.0%	20,094.87	176,250.00	11.4%	20,094.87	176,250.00	11.4%	
· SLIB Radio-Read Meter Loan	0.00	0.00	0.0%	0.00	145,000.00	0.0%	0.00	145,000.00	0.0%	
Total Income	101,879.76	121,603.90	83.78%	139,756.62	530,110.10	26.36%	241,636.38	651,714.00	37.08%	
Gross Profit										
	101,879.76	121,603.90	83.78%	139,756.62	530,110.10	26.36%	241,636.38	651,714.00	37.08%	
Expense										
6149 · Advertising Expense	100.65	300.00	33.55%	179.85	700.00	25.69%	280.50	1,000.00	28.05%	
6040 · Bonding Fees	85.00	85.00	100.0%	85.00	85.00	100.0%	170.00	170.00	100.0%	
6041 · Clerical Contract Services	6,000.00	7,200.00	83.33%	24,000.00	28,800.00	83.33%	30,000.00	36,000.00	83.33%	
6120 · Contract Labor Expense	6,584.26	7,000.00	94.06%				6,584.26	7,000.00	94.06%	
6121 · Water Contingency Expense				1,150.40	6,558.50	17.54%	1,150.40	6,558.50	17.54%	
6122 · Depreciation	0.00	23,463.00	0.0%	0.00	12,661.00	0.0%	0.00	36,124.00	0.0%	
6127 · Insurance - Board of Directors	500.00	750.00	66.67%	0.00	750.00	0.0%	500.00	1,500.00	33.33%	
6128 · Insurance - Property Liability			0.0%	1,500.00	1,650.00	90.91%	1,500.00	1,650.00	90.91%	
6148 · Office Expense	297.40	250.00	118.96%	304.60	350.00	87.03%	602.00	600.00	100.33%	
6044 · Professional Fees	515.50		100.0%	12,025.75	12,400.00	96.98%	12,541.25	12,400.00	101.14%	budget reallocation per Jan board meeting
6133 · Repair and Maintenance Expense			0.0%	13,768.73	30,000.00	45.9%	13,768.73	30,000.00	45.9%	
6207 · Snow Removal Expense	34,824.35	35,000.00	99.5%				34,824.35	35,000.00	99.5%	
6220 · Utilities Expense	279.55	300.00	93.18%	3,825.64	4,200.00	91.09%	4,105.19	4,500.00	91.23%	
· Loan Repayment - 20 yr SLIB Water Meters					7,250.00	0.0%	0.00	7,250.00	0.0%	
· Loan Repayment - 5 yr Road Reserve Well #4					11,750.00	0.0%	0.00	11,750.00	0.0%	
6119 · Water Operations Expense				6,000.00	7,200.00	83.33%	6,000.00	7,200.00	83.33%	
6221 · Water Testing Expense				902.70	941.50	95.88%	902.70	941.50	95.88%	budget reallocation per Jan board meeting
6219 · Water Leak Detection Expense					0.00	0.0%	0.00	0.00	0.0%	
6043 · Website Administration Expense	57.00	300.00	19.0%	32.00	300.00	10.67%	89.00	600.00	14.83%	
6223.3 · Capital Improvements										
6224.1 · Metering Project				2,167.98	145,000.00	1.5%	2,167.98	145,000.00	1.5%	
6126.4 · Well #4 Costs				28,916.70	243,000.00	11.9%	28,916.70	243,000.00	11.9%	
6126.1 · Road Overlay	0.00	30,249.00	0.0%				0.00	30,249.00	0.0%	
6126.2 · Road Chipseal	0.00	16,288.00	0.0%				0.00	16,288.00	0.0%	
Total 6223.3 · Capital Improvements	0.00	46,537.00	0.0%	31,084.68	388,000.00	8.01%	31,084.68	434,537.00	7.15%	
Total Expense	49,243.71	121,185.00	40.64%	94,859.35	513,596.00	18.47%	144,103.06	634,781.00	22.7%	
Net Ordinary Income	52,636.05	418.90	12,565.3%	44,897.27	16,514.10	271.87%	97,533.32	16,933.00	576.0%	
Net Income	52,636.05	418.90	12,565.3%	44,897.27	16,514.10	271.87%	97,533.32	16,933.00	576.0%	

Skyline Improvement and Service District

Treasury Report
As of April 30, 2023

Date	Type	Num	Name	Memo	Debit	Credit	Balance
1001 · Checking Account FIB x1409							6,054.39
4/1/2023	Check	5680	Evans Construction Company	contract payment - final 22/23		5,795.65	258.74
4/19/2023	Gen Journal			bank initiate transfer - portion of April approved bills	100.00		358.74
4/20/2023	Check		Lower Valley Energy	Acct 294586001		39.59	319.15
4/20/2023	Check		Lower Valley Energy	Acct 294586003		172.15	147.00
4/20/2023	Check		Lower Valley Energy	Acct 294586002		104.61	42.39
4/20/2023	Check	5685	Clearwater Operations & Services	monthly contract		600.00	(557.61)
4/20/2023	Check	5685	Clearwater Operations & Services	generator service, snow removal at pump house		2,578.89	(3,136.50)
4/20/2023	Check	5686	Local Government Liability Pool	23/24 membership - water share		250.00	(3,386.50)
4/20/2023	Check	5686	Local Government Liability Pool	23/24 membership - road share		250.00	(3,636.50)
4/20/2023	Check	5687	Mountain Property Management	Monthly Management road share		600.00	(4,236.50)
4/20/2023	Check	5687	Mountain Property Management	Monthly Management water share		2,400.00	(6,636.50)
4/20/2023	Check	5688	Nelson Engineering	engineering work through 2/18 - meter project		165.00	(6,801.50)
4/20/2023	Check	5688	Nelson Engineering	engineering work through 3/18 - meter project		330.00	(7,131.50)
4/20/2023	Check	5689	Teton County Health Department	water test 3/6		20.60	(7,152.10)
4/20/2023	Check	5690	Nelson Engineering	general services - review questions for board meeting		633.25	(7,785.35)
4/24/2023	Gen Journal			bank initiate transfer - portion of April approved bills	600.00		(7,185.35)
4/26/2023	Gen Journal			bank initiate transfer - portion of April approved bills - adjusted entry	2,000.00		(5,185.35)
4/26/2023	Gen Journal			transfer remaining funds for bills approved at Apr meeting - math done wrong due to bank adjusting their transfer	4,244.09		(941.26)
4/28/2023	Bank Txn			Apr interest	0.28		(940.98)
4/28/2023	Deposit			WWDC gran disbursement for Nelson inv#60970	270.56		(670.42)
4/28/2023	Gen Journal			transfer WWDC disbursement funds		270.56	(940.98)
4/28/2023	Gen Journal			correct transfer for approved Apr bills	1,200.00		259.02
Total 1001 · Checking Account FIB x1409					100.00	13,939.74	259.02
1007 · Road Reserve Account x3127							54,757.83
4/28/2023	Bank Txn			Apr interest	16.80		54,774.63
4/28/2023	Gen Journal			transfer District portion of inv#60970 approved at Mar meeting		90.19	54,684.44
Total 1007 · Road Reserve Account x3127					16.80	0.00	54,684.44
1006 · Operating Savings Account x1792							127,018.50
4/10/2023	Deposit				12,629.67		139,648.17
4/19/2023	Gen Journal			bank initiate transfer - portion of April approved bills		100.00	139,548.17
4/24/2023	Gen Journal			bank initiate transfer - portion of April approved bills		600.00	138,948.17
4/26/2023	Gen Journal			bank initiate transfer - portion of April approved bills - adjusted entry		2,000.00	136,948.17
4/26/2023	Gen Journal			transfer remaining funds for bills approved at Apr meeting - math done wrong due to bank adjusting their transfer		4,244.09	132,704.08
4/28/2023	Bank Txn			Apr interest	1.03		132,705.11
4/28/2023	Gen Journal			correct transfer for approved Apr bills		1,200.00	131,505.11
Total 1006 · Operating Savings Account x1792					12,630.70	8,144.09	131,505.11
1008 · Water Reserve Account x3135							14,124.95
4/28/2023	Bank Txn			Apr interest	4.33		14,129.28
Total 1008 · Water Reserve Account x3135					4.33	0.00	14,129.28
0000 · Well #4 - Water xx7123							1.45
4/20/2023	Check	108	Nelson Engineering	engineering ending 2/18/23-grant portion		270.56	(269.11)
4/20/2023	Check	108	Nelson Engineering	engineering ending 2/18/23-ISD portion		90.19	(359.30)
4/28/2023	Gen Journal			transfer WWDE disbursement funds	270.56		(88.74)
4/28/2023	Gen Journal			transfer District portion of inv#60970 approved at Mar meeting	90.19		1.45
Total 1009 · WGIF - Water - x27254							1.45

