

Lewes Board of Public Works																								
Statement of Revenue & Expenditure Q4 01.1.2022 - 03.31.2022																								
PRINT DATE 4/19/22																								
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t				
	ELECTRIC				WATER				SEWER				STORMWATER				TOTAL							
	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Q1	Q2	Q3	
UTILITY SALES																								
1 RESIDENTIAL	\$ 1,312,433	\$ 1,196,287	\$ 1,304,927	9.08%	\$ 217,545	\$ 209,709	\$ 228,528	8.97%	\$ 595,526	\$ 546,941	\$ 575,227	5.17%	\$ 41,685	\$ 41,940	\$ 41,910	-0.07%	\$ 2,167,190	\$ 1,994,876	\$ 2,150,592	7.81%	1	\$ 1,829,154	\$ 2,484,427	\$ 1,743,923
2 COMMERCIAL	\$ 337,788	\$ 330,224	\$ 349,279	5.77%	\$ 29,677	\$ 27,509	\$ 39,301	42.87%	\$ 49,450	\$ 47,028	\$ 62,191	32.24%	\$ 4,170	\$ 4,170	\$ 4,110	-1.44%	\$ 421,085	\$ 408,930	\$ 454,881	11.24%	2	\$ 414,151	\$ 531,701	\$ 407,034
3 INDUSTRIAL	\$ 747,707	\$ 848,574	\$ 750,149	-11.60%	\$ 147,382	\$ 116,205	\$ 158,071	36.03%	\$ 63,844	\$ 71,454	\$ 66,386	-7.09%	\$ 1,620	\$ 1,665	\$ 1,620	-2.70%	\$ 960,553	\$ 1,037,899	\$ 976,226	-5.94%	3	\$ 998,106	\$ 1,239,977	\$ 950,398
4 MUNICIPAL	\$ 37,072	\$ 36,649	\$ 30,569	-16.59%	\$ 1,490	\$ 881	\$ 1,452	64.81%	\$ 3,823	\$ 3,614	\$ 3,794	4.99%	\$ 435	\$ 390	\$ 435	11.54%	\$ 42,819	\$ 41,534	\$ 36,250	-12.72%	4	\$ 34,107	\$ 46,202	\$ 38,438
5 BOARD OF PUBLIC WORKS	\$ 109,319	\$ 106,221	\$ 112,718	6.12%	\$ 1,537	\$ 886	\$ 3,690	316.51%	\$ 1,046	\$ 1,093	\$ 969	-11.37%	\$ 210	\$ 210	\$ 210	0.00%	\$ 112,112	\$ 108,410	\$ 117,587	8.47%	5	\$ 99,288	\$ 104,638	\$ 95,332
6 REVENUE OTHER	\$ 27,423	\$ 10,000	\$ 27,792	177.92%	\$ 124,529	\$ 47,500	\$ 85,788	80.61%	\$ 149,558	\$ 8,750	\$ 80,895	824.52%	\$ 2,772	\$ 100	\$ 2,205	2105.47%	\$ 304,281	\$ 66,350	\$ 196,680	196.43%	6	\$ 175,829	\$ 317,980	\$ 270,596
7 TOTAL OPERATING REVENUES	\$ 2,571,742	\$ 2,527,954	\$ 2,575,434	1.88%	\$ 522,160	\$ 402,690	\$ 516,829	28.34%	\$ 863,248	\$ 678,880	\$ 789,462	16.29%	\$ 50,892	\$ 48,475	\$ 50,490	4.16%	\$ 4,008,041	\$ 3,657,999	\$ 3,932,216	7.50%	7	\$ 3,550,636	\$ 4,724,925	\$ 3,505,721
8 Operations Expenses																					8			
9 Purchased Power	\$ (1,692,744)	\$ (1,630,366)	\$ (1,762,075)	-8.08%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,692,744)	\$ (1,630,366)	\$ (1,762,075)	-8.08%	9	\$ (1,414,169)	\$ (1,879,441)	\$ (1,388,770)
10 Wages and Salaries Benefits	\$ (178,399)	\$ (170,645)	\$ (168,531)	1.24%	\$ (167,270)	\$ (136,146)	\$ (156,578)	-15.01%	\$ (17,446)	\$ (30,693)	\$ (11,333)	63.08%	\$ (1,008)	\$ (5,000)	\$ -	100.00%	\$ (364,123)	\$ (342,484)	\$ (336,442)	1.76%	10	\$ (350,928)	\$ (318,503)	\$ (293,494)
11 Utilities	\$ (8,131)	\$ (6,625)	\$ (7,637)	-15.28%	\$ (36,612)	\$ (26,619)	\$ (33,216)	-24.78%	\$ (80,418)	\$ (67,235)	\$ (84,662)	-25.92%	\$ -	\$ (50)	\$ -	100.00%	\$ (125,162)	\$ (100,529)	\$ (125,516)	-24.86%	11	\$ (106,288)	\$ (112,758)	\$ (104,215)
12 Repairs & Maintenance	\$ (12,871)	\$ (39,656)	\$ (72,405)	-82.58%	\$ (66,316)	\$ (53,921)	\$ (40,899)	24.15%	\$ (99,880)	\$ (85,179)	\$ (142,801)	-67.65%	\$ -	\$ (3,750)	\$ -	100.00%	\$ (179,067)	\$ (182,506)	\$ (256,106)	-40.33%	12	\$ (171,720)	\$ (204,631)	\$ (217,242)
13 Professional & Contractual Services	\$ (6,942)	\$ (21,250)	\$ (25,588)	-20.41%	\$ (6,870)	\$ (10,000)	\$ (47,616)	-376.16%	\$ (162,169)	\$ (156,821)	\$ (155,700)	0.72%	\$ (1,397)	\$ (1,250)	\$ (15,610)	-1148.82%	\$ (177,377)	\$ (189,321)	\$ (244,514)	-29.15%	13	\$ (248,581)	\$ (271,479)	\$ (411,827)
14 Other Supplies & Expense	\$ (11,200)	\$ (6,250)	\$ (16,676)	-166.82%	\$ (8,506)	\$ (6,125)	\$ (8,543)	-39.48%	\$ (1,543)	\$ (5,250)	\$ (10,345)	-97.06%	\$ (280)	\$ -	\$ (1,787)	-452.00%	\$ (21,528)	\$ (17,625)	\$ (37,352)	-111.93%	14	\$ (29,587)	\$ (39,616)	\$ (11,668)
15 Administrative	\$ (180,669)	\$ (194,383)	\$ (217,040)	-11.66%	\$ (111,843)	\$ (122,453)	\$ (131,510)	-7.40%	\$ (103,240)	\$ (113,355)	\$ (121,394)	-7.09%	\$ (34,413)	\$ (26,224)	\$ (35,865)	-36.76%	\$ (430,165)	\$ (456,414)	\$ (505,809)	-10.82%	15	\$ (690,468)	\$ (513,290)	\$ (395,401)
16 Bad Debt	\$ (2,615)	\$ (2,035)	\$ 340	116.73%	\$ (56)	\$ (1,485)	\$ (202)	86.39%	\$ (165)	\$ (1,650)	\$ (513)	68.93%	\$ (20)	\$ (330)	\$ (51)	84.70%	\$ (2,856)	\$ (5,500)	\$ (425)	92.27%	16	\$ (5,619)	\$ (359)	\$ (1,419)
17 Depreciation Expense	\$ (36,546)	\$ (104,267)	\$ (93,025)	10.78%	\$ 16,384	\$ (82,591)	\$ (76,451)	7.43%	\$ (785,837)	\$ (243,215)	\$ (284,899)	-17.14%	\$ 6,006	\$ (15,101)	\$ (11,493)	23.89%	\$ (799,994)	\$ (445,175)	\$ (465,867)	-4.65%	17	\$ (451,673)	\$ (464,159)	\$ (462,981)
18 In Lieu of Franchise	\$ (127,097)	\$ (131,072)	\$ (127,382)	2.81%	\$ (20,036)	\$ (17,408)	\$ (21,552)	-23.81%	\$ (32,048)	\$ (33,997)	\$ (35,428)	-4.21%	\$ (2,406)	\$ (2,420)	\$ (2,414)	0.22%	\$ (181,587)	\$ (184,896)	\$ (186,777)	-1.02%	18	\$ (166,966)	\$ (221,896)	\$ (161,756)
19 TOTAL EXPENSES	\$ (2,257,214)	\$ (2,306,549)	\$ (2,490,021)	-7.95%	\$ (401,124)	\$ (456,747)	\$ (516,569)	-13.10%	\$ (1,282,746)	\$ (737,395)	\$ (847,075)	-14.87%	\$ (33,518)	\$ (54,124)	\$ (67,220)	-24.20%	\$ (3,974,602)	\$ (3,554,816)	\$ (3,920,885)	-10.30%	19	\$ (3,635,998)	\$ (4,026,130)	\$ (3,448,773)
20 OPERATING INCOME	\$ 314,529	\$ 221,405	\$ 85,413	-61.42%	\$ 121,035	\$ (54,057)	\$ 261	100.48%	\$ (419,498)	\$ (58,515)	\$ (57,613)	1.54%	\$ 17,373	\$ (5,649)	\$ (16,730)	-196.14%	\$ 33,439	\$ 103,183	\$ 11,331	-89.02%	20	\$ (85,362)	\$ 698,794	\$ 56,949
21 Non-Operating Revenues (Expenses)																					21			
22 Interest and Dividend Income (Expenses)	\$ 22,393	\$ 40,250	\$ 19,380	-51.85%	\$ 19,512	\$ 24,500	\$ 16,626	-32.14%	\$ 16,093	\$ 18,375	\$ 13,626	-25.84%	\$ 4,265	\$ 4,375	\$ 2,727	-37.67%	\$ 62,263	\$ 87,500	\$ 52,359	-40.16%	22	\$ 64,769	\$ 63,867	\$ 129,936
23 Interest Expense(loan obligations)	\$ -	\$ -	\$ -		\$ (3,180)	\$ -	\$ -	#DIV/0!	\$ (69,824)	\$ (54,354)	\$ (54,354)		\$ -	\$ -	\$ -		\$ (73,004)	\$ (54,354)	\$ (54,354)	0.00%	23	\$ (36,194)	\$ (58,937)	\$ (55,803)
24 Impact Fees	\$ 16,006	\$ 8,750	\$ 15,036	71.84%	\$ 57,926	\$ 26,000	\$ 44,610	71.58%	\$ 33,022	\$ 32,000	\$ 24,444	-23.61%	\$ -	\$ -	\$ -		\$ 106,955	\$ 66,750	\$ 84,090	25.98%	24	\$ 96,780	\$ 61,692	\$ 54,382
25 Gain/Loss on Sale of Assets	\$ 0	\$ (2,500)	\$ (23,259)	-830.34%	\$ (972)	\$ (25,000)	\$ (189,034)	-656.14%	\$ (1,684)	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ (2,656)	\$ (27,500)	\$ (212,292)	-671.97%	25	\$ -	\$ 11,005	\$ 180
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 8,901	\$ 12,500	\$ -	-100.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 8,901	\$ 12,500	\$ -	-100.00%	26	\$ -	\$ 40,996	\$ 94,859
27 Change in Market Value	\$ 4,742	\$ -	\$ (198,603)		\$ 2,935	\$ -	\$ (121,155)		\$ 2,710	\$ -	\$ (111,836)		\$ 903	\$ -	\$ (34,389)		\$ 11,290	\$ -	\$ (465,983)		27	\$ 246,538	\$ (123,708)	\$ (18,389)
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 43,141	\$ 46,500	\$ (187,445)	-503.11%	\$ 85,122	\$ 38,000	\$ (248,953)	-755.14%	\$ (19,684)	\$ (3,979)	\$ (128,119)	-3119.86%	\$ 5,169	\$ 4,375	\$ (31,662)	-823.70%	\$ 113,748	\$ 84,896	\$ (596,180)	-802.25%	28	\$ 371,894	\$ (5,086)	\$ 205,164
29 CHANGE IN NET ASSETS	\$ 357,670	\$ 267,905	\$ (102,033)	-138.09%	\$ 206,157	\$ (16,057)	\$ (248,693)	-1448.85%	\$ (439,182)	\$ (62,494)	\$ (185,732)	-197.20%	\$ 22,542	\$ (1,274)	\$ (48,392)	-3697.47%	\$ 147,187	\$ 188,079	\$ (584,849)	-410.96%	29	\$ 286,532	\$ 693,708	\$ 262,113