

| Lewes Board of Public Works                                      |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              |    |
|--|----------------|----------------|----------------|--------------|--------------|----------------|--------------|--------------|----------------|----------------|----------------|--------------|--------------|----------------|--------------|--------------|----------------|----------------|----------------|--------------|----|
| Statement of Revenue & Expenditure Year To Date Ending 7.31.2022 |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              |    |
| PRINT DATE 8/17/22   |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              |    |
|  | 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 |    |
| UTILITY SALES  |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              |    |
| 1 RESIDENTIAL  | \$ 1,342,754   | \$ 1,381,347   | \$ 1,405,106   | 1.72%        | \$ 397,654   | \$ 468,519     | \$ 463,643   | -1.04%       | \$ 918,203     | \$ 907,772     | \$ 899,532     | -0.91%       | \$ 55,725    | \$ 66,918      | \$ 67,294    | 0.56%        | \$ 2,714,335   | \$ 2,824,556   | \$ 2,835,574   | 0.39%        | 1  |
| 2 COMMERCIAL   | \$ 419,798     | \$ 427,293     | \$ 442,063     | 3.46%        | \$ 70,195    | \$ 81,868      | \$ 79,526    | -2.86%       | \$ 98,140      | \$ 102,952     | \$ 102,117     | -0.81%       | \$ 5,550     | \$ 6,624       | \$ 6,528     | -1.45%       | \$ 593,684     | \$ 618,736     | \$ 630,234     | 1.86%        | 2  |
| 3 INDUSTRIAL   | \$ 1,065,164   | \$ 987,395     | \$ 982,011     | -0.55%       | \$ 221,755   | \$ 309,221     | \$ 311,190   | 0.64%        | \$ 122,184     | \$ 129,635     | \$ 140,442     | 8.34%        | \$ 2,160     | \$ 2,592       | \$ 2,664     | 2.78%        | \$ 1,411,263   | \$ 1,428,843   | \$ 1,436,306   | 0.52%        | 3  |
| 4 MUNICIPAL  | \$ 35,617      | \$ 32,191      | \$ 29,600      | -8.05%       | \$ 4,416     | \$ 4,742       | \$ 4,725     | -0.37%       | \$ 7,706       | \$ 8,035       | \$ 7,812       | -2.78%       | \$ 580       | \$ 696         | \$ 696       | 0.00%        | \$ 48,319      | \$ 45,664      | \$ 42,833      | -6.20%       | 4  |
| 5 BOARD OF PUBLIC WORKS  | \$ 127,989     | \$ 122,183     | \$ 117,624     | -3.73%       | \$ 7,438     | \$ 8,964       | \$ 7,717     | -13.91%      | \$ 1,304       | \$ 1,406       | \$ 1,364       | -3.00%       | \$ 280       | \$ 336         | \$ 336       | 0.00%        | \$ 137,011     | \$ 132,889     | \$ 127,041     | -4.40%       | 5  |
| 6 REVENUE OTHER  | \$ 64,843      | \$ 30,178      | \$ 62,912      | 108.47%      | \$ 217,762   | \$ 220,145     | \$ 219,884   | -0.12%       | \$ 54,159      | \$ 470,495     | \$ 529,859     | 12.62%       | \$ 940       | \$ 12,967      | \$ 13,717    | 5.79%        | \$ 337,704     | \$ 733,785     | \$ 826,372     | 12.62%       | 6  |
| 7 TOTAL OPERATING REVENUES                                       | \$ 3,056,165   | \$ 2,980,586   | \$ 3,039,316   | 1.97%        | \$ 919,220   | \$ 1,093,460   | \$ 1,086,684 | -0.62%       | \$ 1,201,695   | \$ 1,620,295   | \$ 1,681,125   | 3.75%        | \$ 65,235    | \$ 90,133      | \$ 91,235    | 1.22%        | \$ 5,242,315   | \$ 5,784,473   | \$ 5,898,360   | 1.97%        | 7  |
| 8 Operations Expenses  |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              | 8  |
| 9 Purchased Power  | \$ (2,116,688) | \$ (2,222,623) | \$ (2,207,116) | 0.70%        | \$ -         | \$ -           | \$ -         |              | \$ -           | \$ -           | \$ -           |              | \$ -         | \$ -           | \$ -         |              | \$ (2,116,688) | \$ (2,222,623) | \$ (2,207,116) | 0.70%        | 9  |
| 10 Wages and Salaries Benefits                                   | \$ (246,584)   | \$ (265,387)   | \$ (209,302)   | 21.13%       | \$ (209,534) | \$ (212,986)   | \$ (194,833) | 8.52%        | \$ (7,285)     | \$ (11,952)    | \$ (10,906)    | 8.75%        | \$ (183)     | \$ (900)       | \$ -         | 100.00%      | \$ (463,587)   | \$ (491,226)   | \$ (415,041)   | 15.51%       | 10 |
| 11 Utilities   | \$ (8,789)     | \$ (8,486)     | \$ (8,334)     | 1.79%        | \$ (37,267)  | \$ (44,206)    | \$ (37,591)  | 14.96%       | \$ (101,014)   | \$ (114,132)   | \$ (91,061)    | 20.21%       | \$ -         | \$ -           | \$ -         | #DIV/0!      | \$ (147,070)   | \$ (166,824)   | \$ (136,986)   | 17.89%       | 11 |
| 12 Repairs & Maintenance   | \$ (55,536)    | \$ (85,646)    | \$ (101,774)   | -18.83%      | \$ (80,357)  | \$ (87,381)    | \$ (73,818)  | 15.52%       | \$ (131,251)   | \$ (203,292)   | \$ (221,634)   | -9.02%       | \$ (1,817)   | \$ (1,134)     | \$ (537)     | 52.64%       | \$ (268,961)   | \$ (377,454)   | \$ (397,764)   | -5.38%       | 12 |
| 13 Professional & Contractual Services                           | \$ (45,387)    | \$ (154,859)   | \$ (157,949)   | -2.00%       | \$ (35,050)  | \$ (75,884)    | \$ (73,317)  | 3.38%        | \$ (254,027)   | \$ (343,667)   | \$ (299,168)   | 12.95%       | \$ (8,645)   | \$ (7,333)     | \$ (3,432)   | 53.20%       | \$ (343,110)   | \$ (581,743)   | \$ (533,868)   | 8.23%        | 13 |
| 14 Other Supplies & Expense                                      | \$ (15,526)    | \$ (18,506)    | \$ (13,491)    | 27.10%       | \$ (10,322)  | \$ (9,593)     | \$ (10,708)  | -11.62%      | \$ (6,755)     | \$ (12,941)    | \$ (6,975)     | 46.10%       | \$ (1,353)   | \$ (1,741)     | \$ (1,036)   | 40.47%       | \$ (33,955)    | \$ (42,781)    | \$ (32,211)    | 24.71%       | 14 |
| 15 Administrative  | \$ (374,493)   | \$ (266,858)   | \$ (268,483)   | -0.61%       | \$ (231,829) | \$ (166,227)   | \$ (155,123) | 6.68%        | \$ (213,996)   | \$ (153,221)   | \$ (143,191)   | 6.55%        | \$ (71,332)  | \$ (50,639)    | \$ (29,831)  | 41.09%       | \$ (891,650)   | \$ (636,945)   | \$ (596,628)   | 6.33%        | 15 |
| 16 Bad Debt  | \$ (5,073)     | \$ (1,374)     | \$ 505         | 136.74%      | \$ (197)     | \$ (159)       | \$ (153)     | 3.79%        | \$ (330)       | \$ (443)       | \$ (428)       | 3.25%        | \$ (20)      | \$ (40)        | \$ (42)      | -5.98%       | \$ (5,620)     | \$ (2,016)     | \$ (119)       | 94.11%       | 16 |
| 17 Depreciation Expense  | \$ (127,165)   | \$ (128,783)   | \$ (127,956)   | 0.64%        | \$ (100,737) | \$ (106,603)   | \$ (105,152) | 1.36%        | \$ (365,893)   | \$ (392,535)   | \$ (382,138)   | 2.65%        | \$ (14,281)  | \$ (15,790)    | \$ (15,053)  | 4.67%        | \$ (608,075)   | \$ (643,712)   | \$ (630,298)   | 2.08%        | 17 |
| 18 In Lieu of Franchise  | \$ (149,104)   | \$ (148,921)   | \$ (148,820)   | 0.07%        | \$ (36,276)  | \$ (43,676)    | \$ (43,340)  | 0.77%        | \$ (56,411)    | \$ (58,915)    | \$ (57,563)    | 2.29%        | \$ (3,215)   | \$ (3,858)     | \$ (3,876)   | -0.48%       | \$ (245,005)   | \$ (255,369)   | \$ (253,599)   | 0.69%        | 18 |
| 19 TOTAL EXPENSES  | \$ (3,144,346) | \$ (3,301,444) | \$ (3,242,720) | 1.78%        | \$ (741,569) | \$ (746,716)   | \$ (694,035) | 7.05%        | \$ (1,136,961) | \$ (1,291,097) | \$ (1,213,065) | 6.04%        | \$ (100,846) | \$ (81,435)    | \$ (53,808)  | 33.92%       | \$ (5,123,722) | \$ (5,420,692) | \$ (5,203,628) | 4.00%        | 19 |
| 20 OPERATING INCOME  | \$ (88,181)    | \$ (320,858)   | \$ (203,404)   | 36.61%       | \$ 177,651   | \$ 346,744     | \$ 392,649   | 13.24%       | \$ 64,734      | \$ 329,198     | \$ 468,060     | 42.18%       | \$ (35,611)  | \$ 8,697       | \$ 37,427    | 330.33%      | \$ 118,592     | \$ 363,781     | \$ 694,732     | 90.98%       | 20 |
| 21 Non-Operating Revenues (Expenses)                             |                |                |                |              |              |                |              |              |                |                |                |              |              |                |              |              |                |                |                |              | 21 |
| 22 Interest and Dividend Income (Expenses)                       | \$ 21,491      | \$ 18,289      | \$ 32,298      | 76.60%       | \$ 19,449    | \$ 16,707      | \$ 25,440    | 52.28%       | \$ 16,643      | \$ 13,198      | \$ 21,162      | 60.34%       | \$ 4,094     | \$ 2,659       | \$ 3,589     | 34.98%       | \$ 61,675      | \$ 50,853      | \$ 82,489      | 62.21%       | 22 |
| 23 Interest Expense (loan obligations)                           | \$ -           | \$ -           | \$ -           |              | \$ (945)     | \$ (20,532)    | \$ (20,532)  | 0.00%        | \$ (94,185)    | \$ (34,270)    | \$ (34,270)    | 0.00%        | \$ -         | \$ -           | \$ -         |              | \$ (95,130)    | \$ (54,802)    | \$ (54,802)    | 0.00%        | 23 |
| 24 Impact Fees   | \$ 11,762      | \$ 11,667      | \$ 10,024      | -14.08%      | \$ 46,971    | \$ 143,800     | \$ 154,093   | 7.16%        | \$ 59,653      | \$ 39,170      | \$ 38,741      | -1.09%       | \$ -         | \$ -           | \$ -         |              | \$ 118,386     | \$ 194,637     | \$ 202,858     | 4.22%        | 24 |
| 25 Gain/Loss on Sale of Assets                                   | \$ 9,002       | \$ -           | \$ (0)         |              | \$ 1         | \$ -           | \$ (0)       |              | \$ 1           | \$ -           | \$ -           |              | \$ 0         | \$ -           | \$ -         |              | \$ 9,005       | \$ -           | \$ (0)         | #DIV/0!      | 25 |
| 26 Grant Revenue   | \$ -           | \$ -           | \$ -           |              | \$ 1,030     | \$ 5,000       | \$ 4,405     | -11.91%      | \$ -           | \$ 51,548      | \$ 62,494      | 21.23%       | \$ -         | \$ -           | \$ -         |              | \$ 1,030       | \$ 56,548      | \$ 66,899      | 18.30%       | 26 |
| 27 Change in market value  | \$ 107,624     | \$ -           | \$ (219,326)   |              | \$ 66,624    | \$ -           | \$ (126,722) |              | \$ 61,499      | \$ -           | \$ (116,974)   |              | \$ 20,500    | \$ -           | \$ (24,370)  |              | \$ 256,246     | \$ -           | \$ (487,391)   |              | 27 |
| 28 NET NON-OPERATING REVENUES (EXPENSES)                         | \$ 149,878     | \$ 29,956      | \$ (177,005)   | -690.89%     | \$ 133,130   | \$ 144,975     | \$ 36,684    | -74.70%      | \$ 43,611      | \$ 69,647      | \$ (28,846)    | -141.42%     | \$ 24,594    | \$ 2,659       | \$ (20,781)  | -881.67%     | \$ 351,213     | \$ 247,236     | \$ (189,947)   | -176.83%     | 28 |
| 29 CHANGE IN NET ASSETS  | \$ 61,697      | \$ (290,903)   | \$ (380,409)   | -30.77%      | \$ 310,781   | \$ 491,719     | \$ 429,333   | -12.69%      | \$ 108,344     | \$ 398,845     | \$ 439,214     | 10.12%       | \$ (11,018)  | \$ 11,356      | \$ 16,646    | 46.59%       | \$ 469,805     | \$ 611,017     | \$ 504,785     | -17.39%      | 29 |