

Charter Township of Portage
Special Board of Trustees Meeting
August 23, 2021
47240 Green Acres Road
Houghton, MI 49931
(906) 482-4310

The Charter Township of Portage held a Special Board of Trustees Meeting on Monday, August 23, 2021 at the Township Office.

Call to Order: The meeting was called to order by Bruce Petersen at 3:00 PM

In attendance were Supervisor Bruce Petersen, Clerk Amy Skewes, Treasurer Betsy Smith and Trustees Peggy Anderson, Bill Bingham, Bill Fink, and John Ollila as stated by roll call

Discussion Items:

Update and review the 2021 Budget.

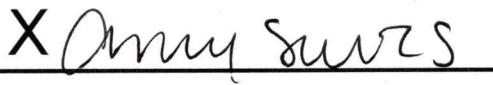
A motion was made by Smith to accept the changes to the 2021 budget as noted in the second column of the Profit & Loss Budget vs. Actual report, seconded by Anderson. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: 0

Public Comments: None

Adjourn: a motion was made by Anderson to adjourn at 4:15 P.M., seconded by Fink. Motion carried by a voice vote. All in Favor

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

1:26 PM

08/18/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
Income				
4101 - General Fund				
101-402 - Current property tax	126,565.66	136,000.00	-9,434.34	93.1%
101-403 - 425 monies	10,809.23	16,000.00 10,500.00	-5,190.77	67.6%
101-404 - CFR/Pilt tax	467.38	25,000.00	-24,532.62	1.9%
101-406 - Collections fees Schools	7,929.00	10,000.00	-2,071.00	79.3%
101-445 - Penalties and Interest on Taxes	0.00	500.00	-500.00	0.0%
101-447 - Building and Zoning	2,210.00	1,500.00	710.00	147.3%
101-573 - Local Com Stabilization Share	10,773.55	10,000.00		
101-574 - State Shared Revenue	149,285.00	175,550.00	-26,265.00	85.0%
101-607 - Franchise Fees/Maintenance Fees	6,897.80	10,000.00	-3,102.20	69.0%
101-634 - Marihuana Fund	0.00	5,000.00	-5,000.00	0.0%
101-669 - Tower Fees	300.00	3,000.00 600.00	-2,700.00	10.0%
101-671 - Interest	30.53	150.00	-119.47	20.4%
101-676 - Reimbursements	2,648.00	1,000.00 300.00	1,648.00	264.8%
101-678 - Land Division	125.00	300.00	-175.00	41.7%
101-685 - Administration fees-Taxes	18,564.01	30,000.00	-11,435.99	61.9%
101-687 - Refunds	0.00	500.00	-500.00	0.0%
Total 4101 - General Fund	336,605.16	414,500.00	-77,894.84	81.2%
4206 - Hurontown Fire Department				
206-402 - Current Property Tax	57,339.97	64,000.00	-6,660.03	89.6%
206-403 - 425 Monies HTFD	3,242.77	3,500.00	-257.23	92.7%
206-450 - Jaws of Life	0.00	500.00	-500.00	0.0%
206-671 - Interest	9.67	100.00	-90.33	9.7%
Total 4206 - Hurontown Fire Department	60,592.41	68,100.00	-7,507.59	89.0%
4207 - Otter Lake Fire Department				
207-402 - Current Property Tax	38,226.64	41,000.00	-2,773.36	93.2%
207-403 - 425 Monies OLFD	2,161.84	2,200.00	-38.16	98.3%
207-450 - First Responders	0.00	500.00	-500.00	0.0%
207-671 - Interest	1.63	50.00	-48.37	3.3%
207-699 - Transfer from general fund	0.00	5,000.00 0	-5,000.00	0.0%
Total 4207 - Otter Lake Fire Department	40,390.11	48,750.00	-8,359.89	82.9%
4209 - Cemetery				
209-630 - Water	720.00	1,300.00	-580.00	55.4%
209-631 - Sprinkler	0.00	100.00	-100.00	0.0%
209-633 - Disinterment	400.00	500.00		
209-634 - Cartakers Fees	25.00	100.00	-75.00	25.0%
209-635 - Vault Storage	500.00	1,800.00	-1,300.00	27.8%
209-636 - Grave Openings	0.00	2,500.00	-2,500.00	0.0%
209-637 - Annual Care	1,200.00	1,000.00	200.00	120.0%
209-638 - Grave Improvements	0.00	200.00	-200.00	0.0%
209-639 - Lot Sales	4,500.00	2,000.00	2,500.00	225.0%
209-640 - Burials-Cremains	9,850.00	14,000.00	-4,150.00	70.4%
209-671 - Perpetual Care (Int Transfer)	0.00	50.00	-50.00	0.0%
Total 4209 - Cemetery	17,195.00	23,050.00	-5,855.00	74.6%
4212 - Liquor Law Enforcement	0.00	2,000.00	-2,000.00	0.0%
4590 - Portage Sewer Fund				
590-625 - Late fees	2,677.13	4,500.00	-1,822.87	59.5%
590-627 - Charges for Service-Township	0.00	220,000.00	-220,000.00	0.0%
590-642 - Charges for Service O&M	95,118.88	220,000.00		
Total 4590 - Portage Sewer Fund	97,796.01	224,500.00	-126,703.99	43.6%
4591 - Portage Water				
591-625 - Late fees	1,917.70	3,000.00	-1,082.30	63.9%
591-629 - Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
591-642 - Charges for Services	106,303.34	185,000.00	-78,696.66	57.5%
591-671 - Interest income	11.31	75.00	-63.69	15.1%
Total 4591 - Portage Water	108,232.35	188,275.00	-80,042.65	57.5%

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08/18/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
4592 · Dakota Water				
592-625 · Late Fees	142.72	250.00	-107.28	57.1%
592-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%
592-642 · Charges for services	12,134.18	30,000.00	-17,865.82	40.4%
592-671 · Interest income	13.27	200.00	-186.73	6.6%
Total 4592 · Dakota Water	12,290.17	30,550.00	-18,259.83	40.2%
4593 · Woodland Water				
593-625 · Late Fees	202.06	200.00	2.06	101.0%
593-629 · Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
593-642 · Charges for Services	19,551.87	30,000.00	-10,448.13	65.2%
593-671 · Interest income	13.67	150.00	-136.33	9.1%
Total 4593 · Woodland Water	19,767.60	30,550.00	-10,782.40	64.7%
4594 · Dakota Sewer				
594-625 · Late Fees	236.57	500.00	-263.43	47.3%
594-629 · Hook-ups	0.00	200.00	-200.00	0.0%
594-642 · Charges for Service O&M	17,325.30	37,000.00	-19,674.70	46.8%
594-672 · Interest Income	9.09	150.00	-140.91	6.1%
Total 4594 · Dakota Sewer	17,570.96	37,850.00	-20,279.04	46.4%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	22,000.00	2,000.00 22,000.00	13,000.00	244.4%
Total 4711 · Perpetual Care Revenue	22,000.00	9,000.00	13,000.00	244.4%
Total Income	732,439.77	1,077,125.00	-344,685.23	68.0%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	3,870.00	8,200.00	-4,330.00	47.2%
101-727 · Operating Supplies	103.29	150.00	-46.71	68.9%
101-881 · Contributions	0.00	500.00	-500.00	0.0%
101-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
Total 101 · Township Board	3,973.29	9,250.00	-5,276.71	43.0%
171 · Supervisor				
171-705 · Salaries	12,461.52	27,000.00	-14,538.48	46.2%
171-727 · Supplies	83.36	200.00	-116.64	41.7%
171-853 · phone bill	449.36	900.00	-450.64	49.9%
171-860 · Travel Expense	26.88	200.00	-173.12	13.4%
171-955 · Education/Workshops	0.00	200.00	-200.00	0.0%
171-977 · Equipment & Repair	0.00	2,000.00	-2,000.00	0.0%
Total 171 · Supervisor	13,021.12	30,500.00	-17,478.88	42.7%
191 · Elections				
191-707 · Salaries	0.00	1,000.00	-1,000.00	0.0%
191-727 · Operating Supplies	873.99	500.00	373.99	174.8%
191-860 · Travel Expense	0.00	150.00	-150.00	0.0%
191-900 · Printing & Publishing	0.00	80.00	-80.00	0.0%
191-955 · Education/Workshops	0.00	300.00	-300.00	0.0%
Total 191 · Elections	873.99	2,030.00	-1,156.01	43.1%
210 · Assessor				
210-705 · Salaries	18,461.52	40,000.00	-21,538.48	46.2%
210-710 · Hospitalization insurance	3,072.96	1,200.00 1,872.96	1,872.96	256.1%
210-713 · Accident Fund workman's comp	576.09	900.00	-323.91	64.0%
210-728 · Supplies	1,629.50	2,000.00	-370.50	81.5%
210-803 · Contracted Labor	196.00	300.00	-104.00	65.3%
210-860 · Travel Expense	40.99	150.00	-109.01	27.3%
210-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
210-977 · Equipment & Repair	0.00	1,000.00	-1,000.00	0.0%

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08/18/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
Total 210 - Assessor	23,977.06	45,950.00	-21,972.94	52.2%
215 - Clerk				
215-705 - Salaries	12,461.52	27,000.00	-14,538.48	46.2%
215-707 - Deputy Salary	735.00	8,000.00	-7,265.00	9.2%
215-727 - Supplies	2,387.69	1,500.00 3,000	887.69	159.2%
215-860 - Travel Expense	0.00	500.00	-500.00	0.0%
215-955 - Education/Workshops	0.00	150.00	-150.00	0.0%
215-977 - Equipment	0.00	2,000.00	-2,000.00	0.0%
Total 215 - Clerk	15,584.21	39,150.00	-23,565.79	39.8%
248 - General Services				
248-727 - Supplies	0.00	500.00	-500.00	0.0%
248-801 - Professional Service	1,874.03	10,000.00	-8,125.97	18.7%
248-941 - Tower Rent	480.00	1,200.00	-720.00	40.0%
248-943 - Tower Power	957.63	2,000.00	-1,042.37	47.9%
248-958 - Dues & Membership	3,232.00	3,500.00	-268.00	92.3%
Total 248 - General Services	6,543.66	17,200.00	-10,656.34	38.0%
253 - Treasurer				
253-705 - Salaries	12,461.52	27,000.00	-14,538.48	46.2%
253-707 - Deputy Salary	3,281.25	8,000.00	-4,718.75	41.0%
253-727 - Supplies	55.00	400.00	-345.00	13.8%
253-728 - Tax Supplies	167.45	2,000.00	-1,832.55	8.4%
253-860 - Travel Expense	0.00	200.00	-200.00	0.0%
253-955 - Education/Workshops	0.00	300.00	-300.00	0.0%
253-958 - Dues & Memberships	0.00	50.00	-50.00	0.0%
253-977 - Equipment	0.00	2,000.00	-2,000.00	0.0%
Total 253 - Treasurer	15,965.22	39,950.00	-23,984.78	40.0%
256 - Town Hall				
256-707 - Salaries	4,239.13	18,000.00 9,000	-13,760.87	23.6%
256-727 - Supplies	1,605.11	2,500.00	-894.89	64.2%
256-731 - Ground & Build Maintenance	197.69	300.00	-102.31	65.9%
256-800 - Contractual Services	3,336.38	2,500.00 3,500	836.38	133.5%
256-850 - Web page Development	0.00	1,500.00	-1,500.00	0.0%
256-853 - Telephone	1,154.09	900.00 2,500	254.09	128.2%
256-920 - Lights	1,002.43	2,200.00	-1,197.57	45.6%
256-923 - Heat	478.65	1,000.00	-521.35	47.9%
256-924 - Water	145.55	300.00	-154.45	48.5%
256-977 - Equipment & Repair	0.00	1,500.00	-1,500.00	0.0%
Total 256 - Town Hall	12,159.03	30,700.00	-18,540.97	39.6%
265 - Maintenance Building				
265-707 - Salaries	7,369.50	17,500.00	-10,130.50	42.1%
265-740 - Operating Supplies	2,937.09	6,000.00	-3,062.91	49.0%
265-853 - Telephone	814.21	1,000.00	-185.79	81.4%
265-920 - Lights	1,426.62	2,000.00	-573.38	71.3%
265-923 - Heat	708.99	1,500.00	-791.01	47.3%
265-927 - Water/Sewer	579.72	1,000.00	-420.28	58.0%
265-931 - Ground & Build Maintenance	1,079.71	800.00 2,000	279.71	135.0%
265-970 - Capital Outlay	0.00	1,500.00	-1,500.00	0.0%
265-977 - Equipment & Repair	0.00	3,000.00	-3,000.00	0.0%
Total 265 - Maintenance Building	14,915.84	34,300.00	-19,384.16	43.5%
294 - Other Activity				
294-707 - Salaries	6,114.52	18,000.00	-11,885.48	34.0%
294-708 - Medicare	1,367.69	3,000.00	-1,632.31	45.6%
294-709 - FICA	5,792.98	11,000.00	-5,207.02	52.7%
294-710 - Hospitalization	13,697.50	28,000.00	-14,302.50	48.9%
294-711 - Life Insurance	227.00	5,000.00	-4,773.00	4.5%
294-712 - Retirement	4,616.50	7,000.00 9,000	-2,383.50	66.0%
294-713 - Worker's Comp	4,612.05	14,000.00	-9,387.95	32.9%
294-714 - Unemployment	6,522.55	14,000.00	-7,477.45	46.6%
294-802 - Board of Review				

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08/18/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
294-901 · Printing & Publishing	383.95	400.00	-16.05	96.0%
294-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
707 · BR Salary	1,120.00	1,400.00 250	-280.00	80.0%
Total 294-802 · Board of Review	1,503.95	2,200.00	-696.05	68.4%
294-810 · Insurance MTPP Hannula	15,154.41	16,500.00	-1,345.59	91.8%
294-900 · Printing & Publishing	0.00	800.00	-800.00	0.0%
294-926 · Street Lights	10,396.92	21,000.00	-10,603.08	49.5%
294-931 · Ground & Building Maint HTFD	0.00	1,000.00	-1,000.00	0.0%
Total 294 · Other Activity	70,006.07	141,500.00	-71,493.93	49.5%
295 · Motor Vehicle Pool				
295-707 · Salaries	2,532.38	3,500.00	-967.62	72.4%
295-740 · Operating Supplies	220.41	300.00	-79.59	73.5%
295-751 · Fuel	2,598.39	4,000.00	-1,401.61	65.0%
295-977 · Equipment & Repair	1,928.37	5,000.00	-3,071.63	38.6%
Total 295 · Motor Vehicle Pool	7,279.55	12,800.00	-5,520.45	56.9%
301 · Constable				
301-703 · Salaries	1,518.00	3,100.00	-1,582.00	49.0%
301-727 · Supplies	0.00	50.00	-50.00	0.0%
301-810 · Insurance	70.87	250.00	-179.13	28.3%
Total 301 · Constable	1,588.87	3,400.00	-1,811.13	46.7%
410 · Zoning and Planning				
410-703 · Salaries	1,320.00	5,000.00	-3,680.00	26.4%
410-707 · Salary	1,800.00	3,600.00	-1,800.00	50.0%
410-727 · Supplies	8.40	250.00	-241.60	3.4%
410-801 · Professional services	0.00	250.00	-250.00	0.0%
410-803 · Contract Labor	0.00	150.00	-150.00	0.0%
410-860 · Travel Expense	87.53	350.00	-262.47	25.0%
* 410-900 · Printing & Publishing	0.00	150.00	-150.00	0.0%
410-955 · Education	104.00			
Total 410 · Zoning and Planning	3,319.93	9,750.00	-6,430.07	34.1%
446 · Roads and Streets				
446-707 · Salaries	0.00	700.00	-700.00	0.0%
446-740 · Supplies	0.00	500.00	-500.00	0.0%
446-935 · Oiling	0.00	1,000.00	-1,000.00	0.0%
446-936 · Signs	1,012.53	2,500.00	-1,487.47	40.5%
446-937 · Paving	0.00	2,000.00	-2,000.00	0.0%
Total 446 · Roads and Streets	1,012.53	6,700.00	-5,687.47	15.1%
634 · Marihuana				
634-801 · Professional Services	3,570.00			
Total 634 · Marihuana	3,570.00			
751 · Recreation				
751-707 · Salaries	8,175.63	15,000.00	-6,824.37	54.5%
751-740 · Supplies	746.96	2,500.00	-1,753.04	29.9%
751-800 · Contractual Services	543.00	10,000.00	-9,457.00	5.4%
751-801 · Professional Services	0.00	1,000.00	-1,000.00	0.0%
751-900 · Printing & Publishing	0.00	150.00	-150.00	0.0%
751-920 · Lights	1,057.15	1,800.00	-742.85	58.7%
751-923 · Heat	1,771.86	750.00 2500	1,021.86	236.2%
751-927 · Water/Sewer	230.00	1,800.00	-1,570.00	12.8%
751-970 · Recreation Capitol Outlay	0.00	250.00	-250.00	0.0%
751-977 · Equipment & Repair	0.00	5,000.00	-5,000.00	0.0%
Total 751 · Recreation	12,524.60	38,250.00	-25,725.40	32.7%
850-999 · Transfer to Other Funds				
850-207 · Transfer to Other Funds - OLFD	0.00	5,000.00 0	-5,000.00	0.0%

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08/18/21

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Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
Total 850-999 · Transfer to Other Funds	0.00	5,000.00 0	-5,000.00	0.0%
Total 6101 · General Expenses	206,314.97	466,430.00	-260,115.03	44.2%
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	100.00	-100.00	0.0%
209-707 · Salaries	15,592.50	42,000.00	-26,407.50	37.1%
209-708 · Medicare	227.03	700.00	-472.97	32.4%
209-709 · FICA	966.75	2,500.00	-1,533.25	38.7%
209-712 · Retirement	782.87	3,000.00	-2,217.13	26.1%
209-713 · Workers Comp	1,980.88	3,200.00	-1,219.12	61.9%
209-740 · Operating Supplies	643.52	2,100.00	-1,456.48	30.6%
209-751 · Fuel	327.82	800.00	-472.18	41.0%
209-801 · Contractual Services	481.00			
209-810 · Cemetery Insurance	2,418.70	2,400.00 500 2500	18.70	100.8%
209-853 · Telephone	215.42	550.00	-334.58	39.2%
209-900 · Printing & Publishing	0.00	50.00	-50.00	0.0%
209-920 · Lights	155.26	700.00	-544.74	22.2%
209-923 · Heat	0.00	75.00	-75.00	0.0%
209-924 · Water Charges	99.64	1,000.00	-900.36	10.0%
209-930 · Ground & Building Repairs	0.00	500.00	-500.00	0.0%
209-955 · Education-Training	0.00	150.00	-150.00	0.0%
209-977 · Cemetery equip & rep	0.00	1,000.00	-1,000.00	0.0%
Total 6209 · Cemetery Expenses	23,891.39	60,825.00	-36,933.61	39.3%
6212 · Liquor Law Expenses				
212-707 · Salaries	972.00	2,050.00	-1,078.00	47.4%
212-708 · Medicare	9.40	50.00	-40.60	18.8%
212-709 · FICA	40.16	150.00	-109.84	26.8%
212-713 · Workers Comp	0.00	100.00	-100.00	0.0%
Total 6212 · Liquor Law Expenses	1,021.56	2,350.00	-1,328.44	43.5%
6500 · Hurontown Fire Expenses				
* 500-705 · Salaries	1,930.00	5,040.00	-3,110.00	38.3%
500-708 · Medicare	27.99	80.00	-52.01	35.0%
500-709 · FICA	119.66	350.00	-230.34	34.2%
500-713 · Workers Comp-Accident fund	899.57	1,800.00	-900.43	50.0%
500-740 · Supplies	11,009.39	1,000.00 15000	10,009.39	1,100.9%
500-751 · Fuel	184.25	2,000.00	-1,815.75	9.2%
500-803 · Contract Labor	1,903.45	500.00 2500	1,403.45	380.7%
500-810 · Insurance-Hannula	2,262.82	5,600.00	-3,337.18	40.4%
500-853 · Telephone/internet/TV	965.48	1,260.00	-294.52	76.6%
500-860 · Travel Expense	0.00	450.00	-450.00	0.0%
500-920 · Lights	565.21	2,500.00	-1,934.79	22.6%
500-923 · Heat	1,189.41	4,500.00	-3,310.59	26.4%
500-927 · Water/Sewer	375.26	1,600.00	-1,224.74	23.5%
500-950 · Building Upkeep	461.26	500.00	-38.74	92.3%
500-955 · Education/Training	0.00	1,000.00	-1,000.00	0.0%
500-956 · Miscellaneous	? 284.00			
500-958 · Membership & Dues	30.00	550.00	-520.00	5.5%
500-977 · Equipment & Repairs	1,028.28	36,740.00	-35,711.72	2.8%
Total 6500 · Hurontown Fire Expenses	23,236.03	65,470.00	-42,233.97	35.5%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	1,125.00	2,500.00	-1,375.00	45.0%
501-708 · Medicare	16.32	70.00	-53.68	23.3%
501-709 · FICA	69.76	200.00	-130.24	34.9%
501-713 · Worker's Comp-Accident Fund	394.35	900.00	-505.65	43.8%
501-726 · First Responders Supplies	650.58	800.00	-149.42	81.3%
501-740 · Supplies	1,177.57	800.00 2000	377.57	147.2%
501-751 · Fuel	0.00	600.00	-600.00	0.0%
501-801 · Contractual Services	405.00	1,000.00	-595.00	40.5%
501-810 · Insurance-Hannula	1,818.75	3,200.00	-1,381.25	56.8%
501-853 · Telephone/Internet	609.40	2,000.00	-1,390.60	30.5%
501-860 · Travel Expense	0.00	400.00	-400.00	0.0%
501-920 · Lights	814.74	1,900.00	-1,085.26	42.9%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
501-923 · Heat	2,446.00	3,900.00	-1,454.00	62.7%
501-950 · Building Upkeep	0.00	1,500.00	-1,500.00	0.0%
501-955 · Education	0.00	1,000.00	-1,000.00	0.0%
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%
501-977 · Equipment & Repairs	2,329.69	2,500.00 3500	-170.31	93.2%
Total 6501 · Otter Lake Fire Expenses	11,887.16	23,330.00	-11,442.84	51.0%
6590 · Portage Sewer Expenses				
590-707 · Salaries	10,453.13	18,000.00	-7,546.87	58.1%
590-708 · Medicare	157.02	425.00	-267.98	36.9%
590-709 · FICA	648.10	1,400.00	-751.90	46.3%
590-710 · Hospitalization	4,822.00	4,500.00 10000	322.00	107.2%
590-711 · Life Insurance	176.40	450.00	-273.60	39.2%
590-712 · Sewer Retirement	495.56	1,000.00	-504.44	49.6%
590-713 · Workmen's Comp	323.48	500.00	-176.52	64.7%
590-740 · Operating Supplies	1,215.19	4,500.00	-3,284.81	27.0%
590-751 · Fuel	710.20	1,000.00	-289.80	71.0%
590-801 · Professional Services	5,250.00	1,000.00 800	4,250.00	525.0%
590-810 · Insurance	1,344.05	1,400.00	-55.95	96.0%
590-832 · RD Principal and Interest	3,408.12	13,892.00	-10,483.88	24.5%
590-900 · Printing & Publishing	0.00	50.00	-50.00	0.0%
590-921 · Power	3,698.82	6,500.00	-2,801.18	56.9%
590-923 · Heat Main St Lift Stations	183.22	600.00	-416.78	30.5%
590-927 · Use Billing	64,363.25	170,000.00	-105,636.75	37.9%
590-977 · Equipment & Repairs	0.00	7,000.00	-7,000.00	0.0%
Total 6590 · Portage Sewer Expenses	97,248.54	232,217.00	-134,968.46	41.9%
6591 · Portage Water Expenses				
591-707 · Salaries	13,861.97	16,000.00 17000	-2,138.03	86.6%
591-708 · Medicare	209.58	400.00	-190.42	52.4%
591-709 · FICA	859.44	1,300.00	-440.56	66.1%
591-710 · Hospitalization	5,944.00	8,000.00 12000	-2,056.00	74.3%
591-711 · Life Insurance	140.70	450.00	-309.30	31.3%
591-712 · Retirement	669.96	1,300.00	-630.04	51.5%
591-713 · Worker's Comp	1,790.46	1,500.00 2000	290.46	119.4%
591-740 · Operating Supplies	-4,399.52	4,000.00	-8,399.52	-110.0%
591-751 · Fuel	886.16	1,900.00	-1,013.84	46.6%
591-801 · Professional Services	-4,434.82	1,000.00	-5,434.82	-443.5%
591-810 · PW Insurance	1,953.09	3,200.00	-1,246.91	61.0%
591-824 · Water Purchased	26,159.04	56,000.00	-29,840.96	46.7%
591-830 · RV Principal & Interest <i>delete</i>	0.00	36,000.00 0	-36,000.00	0.0%
591-832 · RD Loan Principal & Interest	11,983.12	12,000.00 36000	-17.88	0.0%
591-901 · Printing & Publishing	0.00	1,200.00	-1,200.00	0.0%
591-944 · State Required Sampling	266.25	2,000.00	-1,733.75	13.3%
591-955 · Education	479.90	100.00 500	379.90	479.9%
591-958 · Memberships & Dues	505.00	500.00 600	5.00	101.0%
591-977 · Equipment and Repair	7,036.41	700.00 10,000	6,336.41	1,005.2%
Total 6591 · Portage Water Expenses	63,910.74	135,550.00	-71,639.26	47.1%
6592 · Dakota Water Expense				
592-707 · Salaries	1,782.69	2,200.00 3000	-417.31	81.0%
592-708 · Medicare	26.90	50.00	-23.10	53.8%
592-709 · FICA	110.52	180.00	-69.48	61.4%
592-710 · Hospitalization	760.00	500.00 1600	260.00	152.0%
592-711 · Life Insurance	21.00	100	-79.00	21.0%
592-712 · Retirement	92.77	200.00	-107.23	46.4%
592-713 · Worker's Comp	70.87	200.00	-129.13	35.4%
592-740 · Operating Supplies	-575.77	750.00	-1,325.77	-76.8%
592-751 · Fuel	110.24	250.00	-139.76	44.1%
592-801 · Professional Services	36.00	275.00	-239.00	13.1%
592-810 · DW insurance	236.87	325.00	-88.13	72.9%
592-824 · Water Purchased	1,304.80	1,300.00 2600	4.80	100.4%
592-830 · DH Water Interest	3,015.00	6,300.00	-3,285.00	47.9%
592-831 · RD Loan Principle	0.00	4,000.00	-4,000.00	0.0%
592-901 · Printing & Publishing	0.00	50.00	-50.00	0.0%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Bud...	% of Budget
592-944 · State Required Sampling	31.95	300.00	-268.05	10.7%
Total 6592 · Dakota Water Expense	7,023.84	16,880.00	-9,856.16	41.6%
6593 · Woodland Expenses				
593-707 · Salaries	2,343.26	1,800.00 2,000 500	543.26	130.2%
593-708 · Medicare	35.07	60.00	-24.93	58.5%
593-709 · FICA	145.29	175.00	-29.71	83.0%
593-710 · Hospitalization	760.00	600.00 1,600	160.00	126.7%
593-711 · Life Insurance	35.70	100		
593-712 · Retirement	119.61	160.00	-40.39	74.8%
593-713 · Worker's Comp	161.74	450.00	-288.26	35.9%
593-740 · Operating Supplies	-958.60	450.00	-1,408.60	-213.0%
593-751 · Fuel	180.20	400.00	-219.80	45.1%
593-801 · Professional Services	64.00	300.00	-236.00	21.3%
593-810 · Insurance	236.87	300.00	-63.13	79.0%
593-824 · Water Purchased	15,869.60	26,000.00 31,000	-10,130.40	61.0%
593-944 · State Required Sampling	56.80	250.00	-193.20	22.7%
593-977 · Equipment & Repairs	0.00	450.00	-450.00	0.0%
Total 6593 · Woodland Expenses	19,049.54	31,395.00	-12,345.46	60.7%
6594 · Dakota Heights Sewer				
594-707 · Salaries	1,695.69	3,500.00	-1,804.31	48.4%
594-708 · Medicare	25.42	60.00	-34.58	42.4%
594-709 · FICA	105.14	250.00	-144.86	42.1%
594-710 · Hospitalization	1,372.00	600.00 2,600	772.00	228.7%
594-711 · Life Insurance	21.00	100		
594-712 · DH Sewer Retirement	83.84	200.00	-116.16	41.9%
594-713 · Worker's Comp Accident Fund	70.87	250.00	-179.13	28.3%
594-740 · Operating Supplies	61.90	350.00	-288.10	17.7%
594-751 · Fuel	101.76	250.00	-148.24	40.7%
594-801 · Professional Services	0.00	100.00	-100.00	0.0%
594-810 · DH Sewer Insurance	183.44	225.00 500	-41.56	81.5%
594-832 · RD Loan Interest	2,712.50	10,300.00	-7,587.50	26.3%
594-921 · Power	287.46	700.00	-412.54	41.1%
594-927 · Use Billing	10,645.63	16,000.00 22,000	-5,354.37	66.5%
594-930 · Equipment & Repairs	0.00	400.00	-400.00	0.0%
Total 6594 · Dakota Heights Sewer	17,366.65	33,185.00	-15,818.35	52.3%
66900 · Reconciliation Discrepancies	11.95			
6711 · Perpetual Care Expenses				
711-883 · Transfer to - Cemetery Fund	0.00	3,000.00 3,000	-3,000.00	0.0%
Total 6711 · Perpetual Care Expenses	0.00	3,000.00	-3,000.00	0.0%
Total Expense	470,962.37	1,070,632.00	-599,669.63	44.0%
Net Income	261,477.40	6,493.00	254,984.40	4,027.1%