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06/16/25

Accrual Basis

Water & Sewer
Profit & Loss Budget vs. Actual
 July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 - Water Service Charges	140,590.00	167,734.00	(27,144.00)	83.8%
4202 - Sewer Service Charges	115,899.00	126,804.00	(10,905.00)	91.4%
4203 - Shut Off Fees	20.00	650.00	(630.00)	3.1%
4205 - NSF Fees	0.00	150.00	(150.00)	0.0%
4206 - Finance Charges	205.60	500.00	(294.40)	41.1%
4207 - Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 - W&S Installation Fees	639.12	959.00	(319.88)	66.6%
4410 - Interest Income	46.86	40.00	6.86	117.2%
4800 - Transfers In	170.00	67,932.85	(67,762.85)	0.3%
Total Income	257,570.58	364,919.85	(107,349.27)	70.6%
Gross Profit	257,570.58	364,919.85	(107,349.27)	70.6%
Expense				
5001 - Wages	58,734.00	75,000.00	(16,266.00)	78.3%
5005 - PERS Expense	12,921.51	14,800.61	(1,879.10)	87.3%
5010 - Payroll Taxes	4,731.48	5,550.92	(819.44)	85.2%
5015 - Health/Life Insurance	18,743.75	22,625.86	(3,882.11)	82.8%
5020 - Workman's Comp. Insurance	0.00	2,474.70	(2,474.70)	0.0%
5201 - Chemicals	8,219.36	20,800.00	(12,580.64)	39.5%
5202 - Water Testing Services	5,319.42	8,296.00	(2,976.58)	64.1%
5203 - Water Rights Service Fee	20.00	52.00	(32.00)	38.5%
5204 - Water Testing Supplies	1,082.61	1,606.89	(524.28)	67.4%
5207 - Water Plant Maintenance	390.17	9,694.62	(9,304.45)	4.0%
5209 - Shed Maintenance	0.00	3,020.00	(3,020.00)	0.0%
5211 - Water System Maintenance	52,456.33	52,571.00	(114.67)	99.8%
5213 - Sewer System Maint.	0.00	2,700.00	(2,700.00)	0.0%
5220 - KGB Fees	96,892.14	96,899.93	(7.79)	100.0%
5301 - Office Supplies	336.71	1,307.24	(970.53)	25.8%
5310 - Postage	146.00	624.00	(478.00)	23.4%
5313 - Bank Charges	2,742.56	5,200.00	(2,457.44)	52.7%
5460 - Computer Support/Internet	3,802.92	4,219.28	(416.36)	90.1%
5505 - Equipment	54.87			
5510 - Utilities	2,731.99	2,199.00	532.99	124.2%
5511 - Electricity-Booster Station	1,654.97	2,332.00	(677.03)	71.0%
5515 - Telephone	1,660.76	6,448.00	(4,787.24)	25.8%
5520 - Oil	6,267.37	25,069.21	(18,801.84)	25.0%
5525 - Landfill	1,600.66	0.00	1,600.66	100.0%
5530 - Supplies	2,939.17	2,200.00	739.17	133.6%
5531 - Materials	14.17			
5550 - General Maintenance	68.91	0.00	68.91	100.0%
5551 - Furnace Maintenance	0.00	740.90	(740.90)	0.0%
5610 - Property/Contents Ins.	0.00	470.08	(470.08)	0.0%
5611 - Ins./Property Water Storage	0.00	552.24	(552.24)	0.0%
5612 - Ins./Property Water Treatment	0.00	4,787.12	(4,787.12)	0.0%
5613 - Ins. Property-New Water Plant	0.00	11,705.20	(11,705.20)	0.0%
5630 - General Liability Insurance	0.00	2,850.68	(2,850.68)	0.0%
5740 - Dues/Fees	954.75	1,820.00	(865.25)	52.5%
5745 - Business Development/Meals	429.50			
5801 - Accounting/Audit	0.00	(0.36)	0.36	0.0%
5825 - Contracted Services	2,564.39	520.00	2,044.39	493.2%
6040 - Registration	0.00	332.80	(332.80)	0.0%
7002 - Vehicle Operation	525.43	1,401.00	(875.57)	37.5%
7071 - Truck Expense - Chevy	2,653.05	2,469.00	184.05	107.5%
7073 - Truck Insurance - Chevy	0.00	1,185.60	(1,185.60)	0.0%
7074 - Truck Maintenance - Chevy	232.91	1,560.00	(1,327.09)	14.9%
7800 - Transfers Out	0.00	520.00	(520.00)	0.0%
7803 - Transfer to W&S	170.00	0.00	170.00	100.0%
9999 - Reconciling Difference/Suspense	(276.00)			
Total Expense	290,785.86	396,605.52	(105,819.66)	73.3%
Net Ordinary Income	(33,215.28)	(31,685.67)	(1,529.61)	104.8%

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