

Water & Sewer Profit & Loss Budget vs. Actual FY23

Accrual Basis

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	24,775.00	154,860.00	(130,085.00)	16.0%
4202 · Sewer Service Charges	20,467.00	118,611.00	(98,144.00)	17.3%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · W&S Late Fees	4.07	500.00	(495.93)	0.8%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	159.78	3,000.00	(2,840.22)	5.3%
4410 · Interest Income	6.21	40.00	(33.79)	15.5%
4800 · Transfers In				
4800.02 · Transfer from AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total 4800 · Transfers In	0.00	27,069.66	(27,069.66)	0.0%
Total Income	45,412.06	305,030.66	(259,618.60)	14.9%
Gross Profit	45,412.06	305,030.66	(259,618.60)	14.9%
Expense				
5001 · Wages	8,229.00	54,080.00	(45,851.00)	15.2%
5005 · PERS Expense	1,810.38	11,897.60	(10,087.22)	15.2%
5010 · Payroll Taxes	684.34	4,677.92	(3,993.58)	14.6%
5015 · Health/Life Insurance	1,499.87	16,511.40	(15,011.53)	9.1%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	18.00	20,000.00	(19,982.00)	0.1%
5202 · Water Testing Services	885.05	11,000.00	(10,114.95)	8.0%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	400.00	(400.00)	0.0%
5207 · Water Plant Maintenance	0.00	10,000.00	(10,000.00)	0.0%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	0.00	20,000.00	(20,000.00)	0.0%
5213 · Sewer System Maint.	0.00	10,000.00	(10,000.00)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	211.10	500.00	(288.90)	42.2%
5313 · Bank Charges	669.12	5,000.00	(4,330.88)	13.4%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	0.00	4,500.00	(4,500.00)	0.0%
5511 · Electricity-Booster Station	0.00	750.00	(750.00)	0.0%
5515 · Telephone	915.38	6,200.00	(5,284.62)	14.8%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	93.99	2,500.00	(2,406.01)	3.8%
5551 · Furnace Maintenance	1,774.37	1,500.00	274.37	118.3%
5610 · Property/Contents Ins.	0.00	452.00	(452.00)	0.0%
5611 · Ins./Property Water Storage	0.00	531.00	(531.00)	0.0%
5612 · Ins./Property Water Treatment	0.00	4,603.00	(4,603.00)	0.0%
5613 · Ins. Property-New Water Plant	0.00	11,255.00	(11,255.00)	0.0%
5630 · General Liability Insurance	0.00	1,600.00	(1,600.00)	0.0%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.7%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	7,699.65	(7,699.65)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5950 · Bad Debt Expense	48.96	0.00	48.96	100.0%
6010 · Travel - Transportation/Lodging	0.00	2,500.00	(2,500.00)	0.0%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	10.00	650.00	(640.00)	1.5%
7071 · Truck Expense - Chevy	294.71	3,000.00	(2,705.29)	9.8%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	339.89	1,500.00	(1,160.11)	22.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	17,684.16	305,030.65	(287,346.49)	5.8%
Net Ordinary Income	27,727.90	0.01	27,727.89	277,279,000.0%
Net Income	27,727.90	0.01	27,727.89	277,279,000.0%

2 Months = 16% of Budget