

8:58 AM

09/06/24

Accrual Basis

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

| | Jul - Aug 24 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|---------------------|-----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4201 · Water Service Charges | 37,715.00 | 154,860.00 | (117,145.00) | 24.4% |
| 4202 · Sewer Service Charges | 30,975.00 | 118,611.00 | (87,636.00) | 26.1% |
| 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 | 2.94 | 500.00 | (497.06) | 0.6% |
| 4207 · Reconnect Fees | 0.00 | 150.00 | (150.00) | 0.0% |
| 4208 · W&S Installation Fees | 239.67 | 959.00 | (719.33) | 25.0% |
| 4410 · Interest Income | 0.00 | 40.00 | (40.00) | 0.0% |
| 4800 · Transfers In | 803.09 | 67,932.85 | (67,129.76) | 1.2% |
| Total Income | 69,755.70 | 343,852.85 | (274,097.15) | 20.3% |
| Gross Profit | 69,755.70 | 343,852.85 | (274,097.15) | 20.3% |
| Expense | | | | |
| 5001 · Wages | 9,972.00 | 75,000.00 | (65,028.00) | 13.3% |
| 5005 · PERS Expense | 2,193.84 | 14,800.61 | (12,606.77) | 14.8% |
| 5010 · Payroll Taxes | 814.11 | 5,550.92 | (4,736.81) | 14.7% |
| 5015 · Health/Life Insurance | 4,676.31 | 17,171.86 | (12,495.55) | 27.2% |
| 5020 · Workman's Comp. Insurance | 0.00 | 2,474.70 | (2,474.70) | 0.0% |
| 5201 · Chemicals | 2,229.20 | 20,800.00 | (18,570.80) | 10.7% |
| 5202 · Water Testing Services | 421.68 | 11,440.00 | (11,018.32) | 3.7% |
| 5203 · Water Rights Service Fee | 0.00 | 52.00 | (52.00) | 0.0% |
| 5204 · Water Testing Supplies | 0.00 | 1,606.89 | (1,606.89) | 0.0% |
| 5207 · Water Plant Maintenance | 246.03 | 11,460.62 | (11,214.59) | 2.1% |
| 5209 · Shed Maintenance | 0.00 | 6,040.00 | (6,040.00) | 0.0% |
| 5211 · Water System Maintenance | 63.12 | 10,400.00 | (10,336.88) | 0.6% |
| 5213 · Sewer System Maint. | 0.00 | 5,200.00 | (5,200.00) | 0.0% |
| 5220 · KGB Fees | 0.00 | 84,294.93 | (84,294.93) | 0.0% |
| 5301 · Office Supplies | 0.00 | 1,307.24 | (1,307.24) | 0.0% |
| 5310 · Postage | 146.00 | 624.00 | (478.00) | 23.4% |
| 5313 · Bank Charges | 630.42 | 5,200.00 | (4,569.58) | 12.1% |
| 5345 · Senior Exempt Service | 0.00 | 1,572.48 | (1,572.48) | 0.0% |
| 5460 · Computer Support/Internet | 415.14 | 146.28 | 268.86 | 283.8% |
| 5510 · Utilities | 729.53 | 6,480.00 | (5,750.47) | 11.3% |
| 5511 · Electricity-Booster Station | 151.73 | 520.00 | (368.27) | 29.2% |
| 5515 · Telephone | 1,053.84 | 6,448.00 | (5,394.16) | 16.3% |
| 5520 · Oil | 0.00 | 3,468.21 | (3,468.21) | 0.0% |
| 5530 · Supplies | 105.61 | 4,200.00 | (4,094.39) | 2.5% |
| 5551 · Furnace Maintenance | 0.00 | 3,042.90 | (3,042.90) | 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 | 0.00 | 1,820.00 | (1,820.00) | 0.0% |
| 5801 · Accounting/Audit | 0.00 | 8,007.64 | (8,007.64) | 0.0% |
| 5825 · Contracted Services | 0.00 | 520.00 | (520.00) | 0.0% |
| 5950 · Bad Debt Expense | 0.00 | 50.96 | (50.96) | 0.0% |
| 6010 · Travel - Transportation/Lodging | 0.00 | 22.88 | (22.88) | 0.0% |
| 6040 · Registration | 0.00 | 332.80 | (332.80) | 0.0% |
| 7002 · Vehicle Operation | 295.38 | | | |
| 7071 · Truck Expense - Chevy | 235.68 | 3,120.00 | (2,884.32) | 7.6% |
| 7073 · Truck Insurance - Chevy | 0.00 | 1,185.60 | (1,185.60) | 0.0% |
| 7074 · Truck Maintenance - Chevy | 86.98 | 1,560.00 | (1,473.02) | 5.6% |
| 7800 · Transfers Out | 61.12 | 520.00 | (458.88) | 11.8% |
| 7801 · Maintenance Reserves | 0.00 | 7,046.00 | (7,046.00) | 0.0% |
| 7803 · Transfer to W&S | 170.00 | 0.00 | 170.00 | 100.0% |
| 97.0002 · Retirement of Debt | 803.09 | | | |
| Total Expense | 25,500.81 | 343,852.84 | (318,352.03) | 7.4% |
| Net Ordinary Income | 44,254.89 | 0.01 | 44,254.88 | 442,548,900.0% |

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

| | <u>Jul - Aug 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|------------|---------------------|---------------|-----------------------|-----------------------|
| Net Income | <u>44,254.89</u> | <u>0.01</u> | <u>44,254.88</u> | <u>442,548,900.0%</u> |

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Cash Basis

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

| | Jul - Aug 24 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|---------------------|-----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4201 · Water Service Charges | 21,811.00 | 154,860.00 | (133,049.00) | 14.1% |
| 4202 · Sewer Service Charges | 17,375.21 | 118,611.00 | (101,235.79) | 14.6% |
| 4203 · Shut Off Fees | 10.00 | 650.00 | (640.00) | 1.5% |
| 4205 · NSF Fees | 0.00 | 150.00 | (150.00) | 0.0% |
| 4206 · Finance Charges | 0.48 | 500.00 | (499.52) | 0.1% |
| 4207 · Reconnect Fees | 0.00 | 150.00 | (150.00) | 0.0% |
| 4208 · W&S Installation Fees | 239.67 | 959.00 | (719.33) | 25.0% |
| 4410 · Interest Income | 0.00 | 40.00 | (40.00) | 0.0% |
| 4800 · Transfers In | 803.09 | 67,932.85 | (67,129.76) | 1.2% |
| Total Income | 40,239.45 | 343,852.85 | (303,613.40) | 11.7% |
| Gross Profit | 40,239.45 | 343,852.85 | (303,613.40) | 11.7% |
| Expense | | | | |
| 5001 · Wages | 9,972.00 | 75,000.00 | (65,028.00) | 13.3% |
| 5005 · PERS Expense | 2,193.84 | 14,800.61 | (12,606.77) | 14.8% |
| 5010 · Payroll Taxes | 814.11 | 5,550.92 | (4,736.81) | 14.7% |
| 5015 · Health/Life Insurance | 4,676.31 | 17,171.86 | (12,495.55) | 27.2% |
| 5020 · Workman's Comp. Insurance | 0.00 | 2,474.70 | (2,474.70) | 0.0% |
| 5201 · Chemicals | 2,229.20 | 20,800.00 | (18,570.80) | 10.7% |
| 5202 · Water Testing Services | 421.68 | 11,440.00 | (11,018.32) | 3.7% |
| 5203 · Water Rights Service Fee | 0.00 | 52.00 | (52.00) | 0.0% |
| 5204 · Water Testing Supplies | 0.00 | 1,606.89 | (1,606.89) | 0.0% |
| 5207 · Water Plant Maintenance | 246.03 | 11,460.62 | (11,214.59) | 2.1% |
| 5209 · Shed Maintenance | 0.00 | 6,040.00 | (6,040.00) | 0.0% |
| 5211 · Water System Maintenance | 63.12 | 10,400.00 | (10,336.88) | 0.6% |
| 5213 · Sewer System Maint. | 0.00 | 5,200.00 | (5,200.00) | 0.0% |
| 5220 · KGB Fees | 0.00 | 84,294.93 | (84,294.93) | 0.0% |
| 5301 · Office Supplies | 0.00 | 1,307.24 | (1,307.24) | 0.0% |
| 5310 · Postage | 146.00 | 624.00 | (478.00) | 23.4% |
| 5313 · Bank Charges | 630.42 | 5,200.00 | (4,569.58) | 12.1% |
| 5345 · Senior Exempt Service | 0.00 | 1,572.48 | (1,572.48) | 0.0% |
| 5460 · Computer Support/Internet | 415.14 | 146.28 | 268.86 | 283.8% |
| 5510 · Utilities | 729.53 | 6,480.00 | (5,750.47) | 11.3% |
| 5511 · Electricity-Booster Station | 151.73 | 520.00 | (368.27) | 29.2% |
| 5515 · Telephone | 599.72 | 6,448.00 | (5,848.28) | 9.3% |
| 5520 · Oil | 0.00 | 3,468.21 | (3,468.21) | 0.0% |
| 5530 · Supplies | 105.61 | 4,200.00 | (4,094.39) | 2.5% |
| 5551 · Furnace Maintenance | 0.00 | 3,042.90 | (3,042.90) | 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 | 0.00 | 1,820.00 | (1,820.00) | 0.0% |
| 5801 · Accounting/Audit | 0.00 | 8,007.64 | (8,007.64) | 0.0% |
| 5825 · Contracted Services | 0.00 | 520.00 | (520.00) | 0.0% |
| 5950 · Bad Debt Expense | 0.00 | 50.96 | (50.96) | 0.0% |
| 6010 · Travel - Transportation/Lodging | 0.00 | 22.88 | (22.88) | 0.0% |
| 6040 · Registration | 0.00 | 332.80 | (332.80) | 0.0% |
| 7002 · Vehicle Operation | 295.38 | | | |
| 7071 · Truck Expense - Chevy | 235.68 | 3,120.00 | (2,884.32) | 7.6% |
| 7073 · Truck Insurance - Chevy | 0.00 | 1,185.60 | (1,185.60) | 0.0% |
| 7074 · Truck Maintenance - Chevy | 86.98 | 1,560.00 | (1,473.02) | 5.6% |
| 7800 · Transfers Out | 61.12 | 520.00 | (458.88) | 11.8% |
| 7801 · Maintenance Reserves | 0.00 | 7,046.00 | (7,046.00) | 0.0% |
| 7803 · Transfer to W&S | 170.00 | 0.00 | 170.00 | 100.0% |
| 97.0002 · Retirement of Debt | 803.09 | | | |
| Total Expense | 25,046.69 | 343,852.84 | (318,806.15) | 7.3% |
| Net Ordinary Income | 15,192.76 | 0.01 | 15,192.75 | 151,927,600.0% |

8:59 AM
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Cash Basis

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

| | <u>Jul - Aug 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-------------------|---------------------|---------------|-----------------------|-----------------------|
| Net Income | <u>15,192.76</u> | <u>0.01</u> | <u>15,192.75</u> | <u>151,927,600.0%</u> |