

Water & Sewer Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	50.00	0.00	50.00	100.0%
4201 · Water Service Charges	114,960.00	154,860.00	(39,900.00)	74.2%
4202 · Sewer Service Charges	93,751.00	118,611.00	(24,860.00)	79.0%
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	276.74	500.00	(223.26)	55.3%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	719.01	3,000.00	(2,280.99)	24.0%
4410 · Interest Income	31.65	40.00	(8.35)	79.1%
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total Income	209,798.40	305,030.66	(95,232.26)	68.8%
Gross Profit	209,798.40	305,030.66	(95,232.26)	68.8%
Expense				
5001 · Wages	48,772.00	54,080.00	(5,308.00)	90.2%
5005 · PERS Expense	10,673.52	11,897.60	(1,224.08)	89.7%
5010 · Payroll Taxes	4,003.07	4,677.92	(674.85)	85.6%
5015 · Health/Life Insurance	9,902.04	16,511.40	(6,609.36)	60.0%
5020 · Workman's Comp. Insurance	1,784.61	2,379.52	(594.91)	75.0%
5201 · Chemicals	12,238.87	20,000.00	(7,761.13)	61.2%
5202 · Water Testing Services	7,242.61	11,000.00	(3,757.39)	65.8%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	400.00	630.06	257.5%
5207 · Water Plant Maintenance	8,264.87	10,000.00	(1,735.13)	82.6%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	1,259.07	20,000.00	(18,740.93)	6.3%
5213 · Sewer System Maint.	48.45	10,000.00	(9,951.55)	0.5%
5220 · KGB Fees	81,052.82	73,366.56	7,686.26	110.5%
5301 · Office Supplies	942.72	1,000.00	(57.28)	94.3%
5310 · Postage	398.50	500.00	(101.50)	79.7%
5313 · Bank Charges	3,124.57	5,000.00	(1,875.43)	62.5%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	500.00	(394.51)	21.1%
5510 · Utilities	2,341.16	4,500.00	(2,158.84)	52.0%
5511 · Electricity-Booster Station	140.06	750.00	(609.94)	18.7%
5515 · Telephone	4,345.01	6,200.00	(1,854.99)	70.1%
5520 · Oil	1,938.62	750.00	1,188.62	258.5%
5530 · Supplies	1,169.39	2,500.00	(1,330.61)	46.8%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.0%
5610 · Property/Contents Ins.	338.49	452.00	(113.51)	74.9%
5611 · Ins./Property Water Storage	397.89	531.00	(133.11)	74.9%
5612 · Ins./Property Water Treatment	3,452.13	4,603.00	(1,150.87)	75.0%
5613 · Ins. Property-New Water Plant	8,440.92	11,255.00	(2,814.08)	75.0%

Robert, Sewer increase (A)

W&S Bluebook (B)

Electrical shop repairs (C)

(D)

(E)

(F)

(G)

(H)

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	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
5630 · General Liability Insurance	1,370.52	1,600.00	(229.48)	85.7% Ⓛ
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	21.88	2,500.00	(2,478.12)	0.9%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	316.75	650.00	(333.25)	48.7%
7002 · Vehicle Operation	106.00			
7071 · Truck Expense - Chevy	1,673.05	3,000.00	(1,326.95)	55.8%
7073 · Truck Insurance - Chevy	779.22	1,140.00	(360.78)	68.4%
7074 · Truck Maintenance - Chevy	370.84	1,500.00	(1,129.16)	24.7%
7800 · Transfers Out	500.00			
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	220,744.74	305,030.65	(84,285.91)	72.4%
Net Ordinary Income	(10,946.34)	0.01	(10,946.35)	(109,463,400.0)%
Net Income	(10,946.34)	0.01	(10,946.35)	(109,463,400.0)%

75% of Budget

All over spends were present in prior finance meeting and budget mod is in process