

Water & Sewer Profit & Loss Budget vs. Actual FY23

Accrual Basis

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	50.00	0.00	50.00	100.0%
4201 · Water Service Charges	50,360.00	154,860.00	(104,500.00)	32.5%
4202 · Sewer Service Charges	41,464.00	118,611.00	(77,147.00)	35.0%
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	67.62	500.00	(432.38)	13.5%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	319.56	3,000.00	(2,680.44)	10.7%
4410 · Interest Income	14.74	40.00	(25.26)	36.9%
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total Income	92,285.92	305,030.66	(212,744.74)	30.3%
Gross Profit	92,285.92	305,030.66	(212,744.74)	30.3%
Expense				
5001 · Wages	19,548.00	54,080.00	(34,532.00)	36.1%
5005 · PERS Expense	4,244.24	11,897.60	(7,653.36)	35.7%
5010 · Payroll Taxes	1,625.89	4,677.92	(3,052.03)	34.8%
5015 · Health/Life Insurance	2,992.36	16,511.40	(13,519.04)	18.1%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	9,945.24	20,000.00	(10,054.76)	49.7%
5202 · Water Testing Services	1,807.73	11,000.00	(9,192.27)	16.4%
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	7,764.82	10,000.00	(2,235.18)	77.6%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	589.00	20,000.00	(19,411.00)	2.9%
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	161.13	1,000.00	(838.87)	16.1%
5310 · Postage	390.60	500.00	(109.40)	78.1%
5313 · Bank Charges	1,338.05	5,000.00	(3,661.95)	26.8%
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	949.84	4,500.00	(3,550.16)	21.1%
5511 · Electricity-Booster Station	116.32	750.00	(633.68)	15.5%
5515 · Telephone	1,892.04	6,200.00	(4,307.96)	30.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	518.31	2,500.00	(1,981.69)	20.7%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.0%
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	801.39	2,500.00	(1,698.61)	32.1%
6011 · Travel - Per Diem	570.00	1,000.00	(430.00)	57.0%
6040 · Registration	10.00	650.00	(640.00)	1.5%
7071 · Truck Expense - Chevy	470.30	3,000.00	(2,529.70)	15.7%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	189.95	1,500.00	(1,310.05)	12.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	58,124.75	305,030.65	(246,905.90)	19.1%
Net Ordinary Income	34,161.17	0.01	34,161.16	341,611,700.0%
Net Income	34,161.17	0.01	34,161.16	341,611,700.0%

4 Months = 32%

Water & Sewer
Profit & Loss Budget vs. Actual
FY23

Cash Basis

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	50.00	0.00	50.00	100.0%
4201 · Water Service Charges	43,133.63	154,860.00	(111,726.37)	27.9%
4202 · Sewer Service Charges	36,149.12	118,611.00	(82,461.88)	30.5%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · Finance Charges	24.97	500.00	(475.03)	5.0%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	339.67	3,000.00	(2,660.33)	11.3%
4410 · Interest Income	14.74	40.00	(25.26)	36.9%
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total Income	79,712.13	305,030.66	(225,318.53)	26.1%
Gross Profit	79,712.13	305,030.66	(225,318.53)	26.1%
Expense				
5001 · Wages	19,548.00	54,080.00	(34,532.00)	36.1%
5005 · PERS Expense	4,244.24	11,897.60	(7,653.36)	35.7%
5010 · Payroll Taxes	1,625.89	4,677.92	(3,052.03)	34.8%
5015 · Health/Life Insurance	2,992.36	16,511.40	(13,519.04)	18.1%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	9,945.24	20,000.00	(10,054.76)	49.7%
5202 · Water Testing Services	1,807.73	11,000.00	(9,192.27)	16.4%
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	7,822.80	10,000.00	(2,177.20)	78.2%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	589.00	20,000.00	(19,411.00)	2.9%
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	161.13	1,000.00	(838.87)	16.1%
5310 · Postage	390.60	500.00	(109.40)	78.1%
5313 · Bank Charges	1,338.05	5,000.00	(3,661.95)	26.8%
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	1,279.37	4,500.00	(3,220.63)	28.4%
5511 · Electricity-Booster Station	170.21	750.00	(579.79)	22.7%
5515 · Telephone	1,892.04	6,200.00	(4,307.96)	30.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	518.31	2,500.00	(1,981.69)	20.7%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.0%
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	801.39	2,500.00	(1,698.61)	32.1%
6011 · Travel - Per Diem	570.00	1,000.00	(430.00)	57.0%
6040 · Registration	10.00	650.00	(640.00)	1.5%
7002 · Vehicle Operation	(138.97)			
7071 · Truck Expense - Chevy	470.30	3,000.00	(2,529.70)	15.7%
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	58,577.12	305,030.65	(246,453.53)	19.2%
Net Ordinary Income	21,135.01	0.01	21,135.00	211,350,100.0%
Net Income	21,135.01	0.01	21,135.00	211,350,100.0%

4 Months = 32%