

Water & Sewer Profit & Loss Budget vs. Actual FY24

Accrual Basis

| | Jul - Nov 23 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|---------------------|-----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4003 · Reimbursements | 50.00 | 0.00 | 50.00 | 100.0% |
| 4201 · Water Service Charges | 63,250.00 | 154,860.00 | (91,610.00) | 40.8% |
| 4202 · Sewer Service Charges | 52,054.00 | 118,611.00 | (66,557.00) | 43.9% |
| 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 | 399.45 | 3,000.00 | (2,600.55) | 13.3% |
| 4410 · Interest Income | 18.94 | 40.00 | (21.06) | 47.4% |
| 4800.02 · Transfer In From GF - AARPA | 0.00 | 27,069.66 | (27,069.66) | 0.0% |
| Total Income | 115,850.01 | 305,030.66 | (189,180.65) | 38.0% |
| Gross Profit | 115,850.01 | 305,030.66 | (189,180.65) | 38.0% |
| Expense | | | | |
| 5001 · Wages | 26,230.00 | 54,080.00 | (27,850.00) | 48.5% |
| 5005 · PERS Expense | 5,714.28 | 11,897.60 | (6,183.32) | 48.0% |
| 5010 · Payroll Taxes | 2,166.08 | 4,677.92 | (2,511.84) | 46.3% |
| 5015 · Health/Life Insurance | 4,484.85 | 16,511.40 | (12,026.55) | 27.2% |
| 5020 · Workman's Comp. Insurance | 0.00 | 2,379.52 | (2,379.52) | 0.0% |
| 5201 · Chemicals | 10,780.95 | 20,000.00 | (9,219.05) | 53.9% |
| 5202 · Water Testing Services | 2,856.41 | 11,000.00 | (8,143.59) | 26.0% |
| 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 | 7,930.90 | 10,000.00 | (2,069.10) | 79.3% |
| 5208 · Booster Station Maint. | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 5211 · Water System Maintenance | 686.27 | 20,000.00 | (19,313.73) | 3.4% |
| 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 | 236.11 | 1,000.00 | (763.89) | 23.6% |
| 5310 · Postage | 398.50 | 500.00 | (101.50) | 79.7% |
| 5313 · Bank Charges | 1,741.66 | 5,000.00 | (3,258.34) | 34.8% |
| 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 | 1,202.83 | 4,500.00 | (3,297.17) | 26.7% |
| 5511 · Electricity-Booster Station | 123.60 | 750.00 | (626.40) | 16.5% |
| 5515 · Telephone | 2,381.02 | 6,200.00 | (3,818.98) | 38.4% |
| 5520 · Oil | 0.00 | 750.00 | (750.00) | 0.0% |
| 5530 · Supplies | 1,061.38 | 2,500.00 | (1,438.62) | 42.5% |
| 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 | 1,887.81 | 2,500.00 | (612.19) | 75.5% |
| 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 | 792.31 | 3,000.00 | (2,207.69) | 26.4% |
| 7073 · Truck Insurance - Chevy | 0.00 | 1,140.00 | (1,140.00) | 0.0% |
| 7074 · Truck Maintenance - Chevy | 274.90 | 1,500.00 | (1,225.10) | 18.3% |
| 7801 · Maintenance Reserves | 0.00 | 6,775.00 | (6,775.00) | 0.0% |
| Total Expense | 73,729.40 | 305,030.65 | (231,301.25) | 24.2% |
| Net Ordinary Income | 42,120.61 | 0.01 | 42,120.60 | 421,206,100.0% |
| Net Income | 42,120.61 | 0.01 | 42,120.60 | 421,206,100.0% |

5 Months = 40%