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04/15/25

Accrual Basis

Water & Sewer Profit & Loss Budget vs. Actual July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	110,013.93	154,860.00	(44,846.07)	71.0%
4202 · Sewer Service Charges	90,218.07	118,611.00	(28,392.93)	76.1%
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	205.60	500.00	(294.40)	41.1%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	399.45	959.00	(559.55)	41.7%
4410 · Interest Income	38.31	40.00	(1.69)	95.8%
4800 · Transfers In	170.00	67,932.85	(67,762.85)	0.3%
Total Income	201,065.36	343,852.85	(142,787.49)	58.5%
Gross Profit	201,065.36	343,852.85	(142,787.49)	58.5%
Expense				
5001 · Wages	46,779.75	75,000.00	(28,220.25)	62.4%
5005 · PERS Expense	10,291.57	14,800.61	(4,509.04)	69.5%
5010 · Payroll Taxes	3,758.29	5,550.92	(1,792.63)	67.7%
5015 · Health/Life Insurance	14,925.99	17,171.86	(2,245.87)	86.9%
5020 · Workman's Comp. Insurance	0.00	2,474.70	(2,474.70)	0.0%
5201 · Chemicals	5,897.87	20,800.00	(14,902.13)	28.4%
5202 · Water Testing Services	4,091.58	11,440.00	(7,348.42)	35.8%
5203 · Water Rights Service Fee	0.00	52.00	(52.00)	0.0%
5204 · Water Testing Supplies	1,082.61	1,606.89	(524.28)	67.4%
5207 · Water Plant Maintenance	390.17	11,460.62	(11,070.45)	3.4%
5209 · Shed Maintenance	0.00	6,040.00	(6,040.00)	0.0%
5211 · Water System Maintenance	48,384.46	10,400.00	37,984.46	465.2%
5213 · Sewer System Maint.	0.00	5,200.00	(5,200.00)	0.0%
5220 · KGB Fees	96,892.14	84,294.93	12,597.21	114.9%
5301 · Office Supplies	336.71	1,307.24	(970.53)	25.8%
5310 · Postage	146.00	624.00	(478.00)	23.4%
5313 · Bank Charges	1,946.13	5,200.00	(3,253.87)	37.4%
5345 · Senior Exempt Service	0.00	1,572.48	(1,572.48)	0.0%
5460 · Computer Support/Internet	2,557.50	146.28	2,411.22	1,748.4%
5510 · Utilities	1,464.75	6,480.00	(5,015.25)	22.6%
5511 · Electricity-Booster Station	1,539.10	520.00	1,019.10	296.0%
5515 · Telephone	1,463.05	6,448.00	(4,984.95)	22.7%
5520 · Oil	6,267.37	3,468.21	2,799.16	180.7%
5525 · Landfill	1,600.66	0.00	1,600.66	100.0%
5530 · Supplies	1,375.74	4,200.00	(2,824.26)	32.8%
5531 · Materials	14.17			
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%

75% of budget year

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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	604.75	1,820.00	(1,215.25)	33.2%
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	277.00	22.88	254.12	1,210.7%
6040 · Registration	0.00	332.80	(332.80)	0.0%
7002 · Vehicle Operation	525.43	0.00	525.43	100.0%
7071 · Truck Expense - Chevy	1,963.71	3,120.00	(1,156.29)	62.9%
7073 · Truck Insurance - Chevy	0.00	1,185.60	(1,185.60)	0.0%
7074 · Truck Maintenance - Chevy	232.91	1,560.00	(1,327.09)	14.9%
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%
9999 · Reconciling Difference/Suspense	304.53			
Total Expense	255,345.06	343,852.84	(88,507.78)	74.3%
Net Ordinary Income	(54,279.70)	0.01	(54,279.71)	(542,797,000.0)%
Net Income	(54,279.70)	0.01	(54,279.71)	(542,797,000.0)%

75% of budget year