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05/08/25

Accrual Basis

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

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	123,308.93	167,734.00	(44,425.07)	73.5%
4202 · Sewer Service Charges	101,134.07	126,804.00	(25,669.93)	79.8%
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	559.23	959.00	(399.77)	58.3%
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	225,436.14	364,919.85	(139,483.71)	61.8%
Gross Profit	225,436.14	364,919.85	(139,483.71)	61.8%
Expense				
5001 · Wages	52,564.50	75,000.00	(22,435.50)	70.1%
5005 · PERS Expense	11,564.22	14,800.61	(3,236.39)	78.1%
5010 · Payroll Taxes	4,220.62	5,550.92	(1,330.30)	76.0%
5015 · Health/Life Insurance	17,243.60	22,625.86	(5,382.26)	76.2%
5020 · Workman's Comp. Insurance	0.00	2,474.70	(2,474.70)	0.0%
5201 · Chemicals	8,219.36	20,800.00	(12,580.64)	39.5%
5202 · Water Testing Services	5,275.58	8,296.00	(3,020.42)	63.6%
5203 · Water Rights Service Fee	20.00	52.00	(32.00)	38.5%
5204 · Water Testing Supplies	1,082.61	1,606.89	(524.28)	67.4%
5207 · Water Plant Maintenance	390.17	9,694.62	(9,304.45)	4.0%
5209 · Shed Maintenance	0.00	3,020.00	(3,020.00)	0.0%
5211 · Water System Maintenance	51,081.96	52,571.00	(1,489.04)	97.2%
5213 · Sewer System Maint.	0.00	2,700.00	(2,700.00)	0.0%
5220 · KGB Fees	96,892.14	96,899.93	(7.79)	100.0%
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	2,069.90	5,200.00	(3,130.10)	39.8%
5460 · Computer Support/Internet	3,387.78	4,219.28	(831.50)	80.3%
5510 · Utilities	2,228.46	2,199.00	29.46	101.3%
5511 · Electricity-Booster Station	1,598.91	2,332.00	(733.09)	68.6%
5515 · Telephone	1,581.51	6,448.00	(4,866.49)	24.5%
5520 · Oil	6,267.37	25,069.21	(18,801.84)	25.0%
5525 · Landfill	1,600.66	0.00	1,600.66	100.0%
5530 · Supplies	1,331.74	2,200.00	(868.26)	60.5%
5531 · Materials	14.17			
5551 · Furnace Maintenance	0.00	740.90	(740.90)	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	954.75	1,820.00	(865.25)	52.5%
5801 · Accounting/Audit	0.00	(0.36)	0.36	0.0%
5825 · Contracted Services	0.00	520.00	(520.00)	0.0%
6010 · Travel - Transportation/Lodging	277.00	0.00	277.00	100.0%
6040 · Registration	0.00	332.80	(332.80)	0.0%
6042 · Miscellaneous Expense	149.21			
7002 · Vehicle Operation	525.43	1,401.00	(875.57)	37.5%
7071 · Truck Expense - Chevy	1,963.71	2,469.00	(505.29)	79.5%
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	0.00	520.00	(520.00)	0.0%
7803 · Transfer to W&S	170.00	0.00	170.00	100.0%
9999 · Reconciling Difference/Suspense	469.91			
Total Expense	273,860.89	396,605.52	(122,744.63)	69.1%
Net Ordinary Income	(48,424.75)	(31,685.67)	(16,739.08)	152.8%

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