

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	(450.00)	0.00	(450.00)	100.0%
4201 · Water Service Charges	151,416.50	154,860.00	(3,443.50)	97.8%
4202 · Sewer Service Charges	124,115.50	118,611.00	5,504.50	104.6%
4203 · Shut Off Fees	30.00	650.00	(620.00)	4.6%
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	958.68	959.00	(0.32)	100.0%
4410 · Interest Income	44.50	40.00	4.50	111.3%
4800 · Transfers In	803.09	0.00	803.09	100.0%
4800.02 · Transfer In From GF - AARPA	0.00	39,544.78	(39,544.78)	0.0%
Total Income	277,195.01	315,464.78	(38,269.77)	87.9%
Gross Profit	277,195.01	315,464.78	(38,269.77)	87.9%
Expense				
5001 · Wages	66,562.50	65,029.33	1,533.17	102.4%
5005 · PERS Expense	14,587.43	14,231.36	356.07	102.5%
5010 · Payroll Taxes	5,473.37	5,337.43	135.94	102.5%
5015 · Health/Life Insurance	15,155.73	16,511.40	(1,355.67)	91.8%
5020 · Workman's Comp. Insurance	2,379.48	2,379.52	(0.04)	100.0%
5201 · Chemicals	28,592.46	20,000.00	8,592.46	143.0%
5202 · Water Testing Services	8,053.97	11,000.00	(2,946.03)	73.2%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	1,545.09	(515.03)	66.7%
5207 · Water Plant Maintenance	9,411.85	11,019.83	(1,607.98)	85.4%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	27,327.28	10,000.00	17,327.28	273.3%
5213 · Sewer System Maint.	48.45	5,000.00	(4,951.55)	1.0%
5220 · KGB Fees	81,052.82	81,052.82	0.00	100.0%
5301 · Office Supplies	1,097.62	1,256.96	(159.34)	87.3%
5310 · Postage	398.50	600.00	(201.50)	66.4%
5313 · Bank Charges	4,264.94	5,000.00	(735.06)	85.3%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	140.65	(35.16)	75.0%
5510 · Utilities	3,473.30	4,500.00	(1,026.70)	77.2%
5511 · Electricity-Booster Station	290.77	500.00	(209.23)	58.2%
5515 · Telephone	5,874.05	6,200.00	(325.95)	94.7%
5520 · Oil	3,095.83	3,334.82	(238.99)	92.8%
5530 · Supplies	1,655.37	2,500.00	(844.63)	66.2%
5551 · Furnace Maintenance	1,950.58	2,925.87	(975.29)	66.7%
5610 · Property/Contents Ins.	451.32	452.00	(0.68)	99.8%
5611 · Ins./Property Water Storage	530.52	531.00	(0.48)	99.9%
5612 · Ins./Property Water Treatment	4,602.84	4,603.00	(0.16)	100.0%
5613 · Ins. Property-New Water Plant	11,254.56	11,255.00	(0.44)	100.0%
5630 · General Liability Insurance	1,827.36	2,741.04	(913.68)	66.7%
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	49.00	(0.04)	99.9%
6010 · Travel - Transportation/Lodging	21.88	22.00	(0.12)	99.5%
6040 · Registration	316.75	320.00	(3.25)	99.0%
7002 · Vehicle Operation	232.77			
7010 · Interest Expense	11.82			
7071 · Truck Expense - Chevy	2,164.13	3,000.00	(835.87)	72.1%
7073 · Truck Insurance - Chevy	1,038.96	1,140.00	(101.04)	91.1%
7074 · Truck Maintenance - Chevy	455.79	1,500.00	(1,044.21)	30.4%
7800 · Transfers Out	500.00	500.00	0.00	100.0%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
97.0002 · Retirement of Debt	803.09			

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Accrual Basis

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

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	306,342.60	315,464.77	(9,122.17)	97.1%
Net Ordinary Income	(29,147.59)	0.01	(29,147.60)	(291,475,900.0)%
Net Income	<u>(29,147.59)</u>	<u>0.01</u>	<u>(29,147.60)</u>	<u>(291,475,900.0)%</u>

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	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	(450.00)	0.00	(450.00)	100.0%
4201 · Water Service Charges	151,569.39	154,860.00	(3,290.61)	97.9%
4202 · Sewer Service Charges	124,691.79	118,611.00	6,080.79	105.1%
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	263.69	500.00	(236.31)	52.7%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	978.79	959.00	19.79	102.1%
4410 · Interest Income	44.50	40.00	4.50	111.3%
4800 · Transfers In	803.09	0.00	803.09	100.0%
4800.02 · Transfer In From GF - AARPA	0.00	39,544.78	(39,544.78)	0.0%
Total Income	277,911.25	315,464.78	(37,553.53)	88.1%
Gross Profit	277,911.25	315,464.78	(37,553.53)	88.1%
Expense				
5001 · Wages	66,562.50	65,029.33	1,533.17	102.4%
5005 · PERS Expense	14,587.43	14,231.36	356.07	102.5%
5010 · Payroll Taxes	5,473.37	5,337.43	135.94	102.5%
5015 · Health/Life Insurance	15,155.73	16,511.40	(1,355.67)	91.8%
5020 · Workman's Comp. Insurance	2,379.48	2,379.52	(0.04)	100.0%
5201 · Chemicals	28,592.46	20,000.00	8,592.46	143.0%
5202 · Water Testing Services	8,168.97	11,000.00	(2,831.03)	74.3%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	1,545.09	(515.03)	66.7%
5207 · Water Plant Maintenance	9,469.83	11,019.83	(1,550.00)	85.9%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	27,327.28	10,000.00	17,327.28	273.3%
5213 · Sewer System Maint.	48.45	5,000.00	(4,951.55)	1.0%
5220 · KGB Fees	81,052.82	81,052.82	0.00	100.0%
5301 · Office Supplies	942.72	1,256.96	(314.24)	75.0%
5310 · Postage	398.50	600.00	(201.50)	66.4%
5313 · Bank Charges	4,264.94	5,000.00	(735.06)	85.3%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	140.65	(35.16)	75.0%
5510 · Utilities	3,802.83	4,500.00	(697.17)	84.5%
5511 · Electricity-Booster Station	344.66	500.00	(155.34)	68.9%
5515 · Telephone	5,874.05	6,200.00	(325.95)	94.7%
5520 · Oil	3,095.83	3,334.82	(238.99)	92.8%
5530 · Supplies	1,655.37	2,500.00	(844.63)	66.2%
5551 · Furnace Maintenance	1,950.58	2,925.87	(975.29)	66.7%
5610 · Property/Contents Ins.	451.32	452.00	(0.68)	99.8%
5611 · Ins./Property Water Storage	530.52	531.00	(0.48)	99.9%
5612 · Ins./Property Water Treatment	4,602.84	4,603.00	(0.16)	100.0%
5613 · Ins. Property-New Water Plant	11,254.56	11,255.00	(0.44)	100.0%
5630 · General Liability Insurance	1,827.36	2,741.04	(913.68)	66.7%
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	49.00	(0.04)	99.9%
6010 · Travel - Transportation/Lodging	1,887.81	22.00	1,865.81	8,581.0%
6011 · Travel - Per Diem	570.00	0.00	570.00	100.0%
6040 · Registration	316.75	320.00	(3.25)	99.0%
7002 · Vehicle Operation	232.77			
7010 · Interest Expense	11.82			
7071 · Truck Expense - Chevy	2,025.16	3,000.00	(974.84)	67.5%
7073 · Truck Insurance - Chevy	1,038.96	1,140.00	(101.04)	91.1%
7074 · Truck Maintenance - Chevy	605.73	1,500.00	(894.27)	40.4%
7800 · Transfers Out	500.00	500.00	0.00	100.0%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%

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Cash Basis

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	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
97.0002 - Retirement of Debt	803.09			
Total Expense	309,191.00	315,464.77	(6,273.77)	98.0%
Net Ordinary Income	(31,279.75)	0.01	(31,279.76)	(312,797,500.0)%
Net Income	<u>(31,279.75)</u>	<u>0.01</u>	<u>(31,279.76)</u>	<u>(312,797,500.0)%</u>