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01/30/26

Accrual Basis

Water & Sewer

Profit & Loss Budget vs. Actual

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 - Water Service Charges	74,975.00	150,000.00	(75,025.00)	50.0%
4202 - Sewer Service Charges	61,645.00	125,000.00	(63,355.00)	49.3%
4203 - Shut Off Fees	0.00	30.00	(30.00)	0.0%
4206 - Finance Charges	0.00	230.00	(230.00)	0.0%
4208 - W&S Installation Fees	479.34	500.00	(20.66)	95.9%
4410 - Interest Income	17.24	50.00	(32.76)	34.5%
4601 - Misc. Office Revenue	6,460.00			
4800 - Transfers In	0.00	24,006.00	(24,006.00)	0.0%
4800.01 - Transfer In From Seaport	0.00	3,800.00	(3,800.00)	0.0%
Total Income	143,576.58	303,616.00	(160,039.42)	47.3%
Gross Profit	143,576.58	303,616.00	(160,039.42)	47.3%
Expense				
5001 - Wages	51,773.50	93,000.00	(41,226.50)	55.7%
5005 - PERS Expense	11,390.17	20,460.00	(9,069.83)	55.7%
5010 - Payroll Taxes	4,105.06	7,115.00	(3,009.94)	57.7%
5015 - Health/Life Insurance	9,159.71	22,626.00	(13,466.29)	40.5%
5020 - Workman's Comp. Insurance	0.00	2,500.00	(2,500.00)	0.0%
5201 - Chemicals	12,346.17	20,800.00	(8,453.83)	59.4%
5202 - Water Testing Services	1,891.52	8,000.00	(6,108.48)	23.6%
5203 - Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 - Water Testing Supplies	0.00	1,500.00	(1,500.00)	0.0%
5207 - Water Plant Maintenance	1,579.27	1,500.00	79.27	105.3%
5208 - Booster Station Maint.	1,695.71			
5211 - Water System Maintenance	35,763.04	30,000.00	5,763.04	119.2%
5213 - Sewer System Maint.	0.00	2,500.00	(2,500.00)	0.0%
5220 - KGB Fees	100,705.70	101,737.00	(1,031.30)	99.0%
5301 - Office Supplies	43.90	3,500.00	(3,456.10)	1.3%
5310 - Postage	46.35	650.00	(603.65)	7.1%
5313 - Bank Charges	642.83	2,000.00	(1,357.17)	32.1%
5455 - Computer Supplies	0.00	4,982.00	(4,982.00)	0.0%
5460 - Computer Support/Internet	2,952.88	0.00	2,952.88	100.0%
5510 - Utilities	2,109.54	3,000.00	(890.46)	70.3%
5511 - Electricity-Booster Station	136.50	2,000.00	(1,863.50)	6.8%
5515 - Telephone	514.37	6,000.00	(5,485.63)	8.6%
5520 - Oil	0.00	8,000.00	(8,000.00)	0.0%
5525 - Landfill	0.00	1,500.00	(1,500.00)	0.0%
5530 - Supplies	2,924.21	1,600.00	1,324.21	182.8%
5545 - Tools	7,227.08			
5551 - Furnace Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5610 - Property/Contents Ins.	9,023.79	470.00	8,553.79	1,920.0%
5611 - Ins./Property Water Storage	9,023.79	552.00	8,471.79	1,634.7%
5612 - Ins./Property Water Treatment	9,023.79	4,787.00	4,236.79	188.5%
5613 - Ins. Property-New Water Plant	9,023.79	11,705.00	(2,681.21)	77.1%

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	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5630 - General Liability Insurance	9,023.79	2,851.00	6,172.79	316.5%
5740 - Dues/Fees	0.00	1,500.00	(1,500.00)	0.0%
5745 - Business Development/Meals	0.00	500.00	(500.00)	0.0%
6010 - Travel - Transportation/Lodging	266.48	0.00	266.48	100.0%
6040 - Registration	0.00	350.00	(350.00)	0.0%
7002 - Vehicle Operation	0.00	1,400.00	(1,400.00)	0.0%
7071 - Truck Expense - Chevy	738.42	2,900.00	(2,161.58)	25.5%
7073 - Truck Insurance - Chevy	9,023.79	1,186.00	7,837.79	760.9%
7074 - Truck Maintenance - Chevy	59.98	1,500.00	(1,440.02)	4.0%
Total Expense	<u>302,215.13</u>	<u>376,221.00</u>	<u>(74,005.87)</u>	<u>80.3%</u>
Net Ordinary Income	<u>(158,638.55)</u>	<u>(72,605.00)</u>	<u>(86,033.55)</u>	<u>218.5%</u>
Net Income	<u><u>(158,638.55)</u></u>	<u><u>(72,605.00)</u></u>	<u><u>(86,033.55)</u></u>	<u><u>218.5%</u></u>