

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

11:19 AM
 05/09/2024
 Accrual Basis

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
INCOME				
4003 · Reimbursements	50.00	0.00	0.00	0.0%
4201 · Water Service Charges	126,154.00	154,860.00	(28,706.00)	81.46%
4202 · Sewer Service Charges	103,313.00	118,611.00	(15,298.00)	87.1%
4203 · Shut Off Fees	20.00	650.00	(630.00)	3.08%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · Finance Charges	276.74	500.00	(223.26)	55.35%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	798.90	3,000.00	(2,201.10)	26.63%
4410 · Interest Income	40.17	40.00	0.17	100.43%
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
TOTAL INCOME	230,652.81	305,030.66	(74,377.85)	75.62%
EXPENSES				
5001 · Wages	55,486.50	54,080.00	1,406.50	102.6%
5005 · PERS Expense	12,150.71	11,897.60	253.11	102.13%
5010 · Payroll Taxes	4,564.17	4,677.92	(113.75)	97.57%
5015 · Health/Life Insurance	10,841.76	16,511.40	(5,669.64)	65.66%
5020 · Workman's Comp. Insurance	1,982.90	2,379.52	(396.62)	83.33%
5201 · Chemicals	17,807.62	20,000.00	(2,192.38)	89.04%
5202 · Water Testing Services	7,473.45	11,000.00	(3,526.55)	67.94%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	400.00	630.06	257.52%
5207 · Water Plant Maintenance	9,324.91	10,000.00	(675.09)	93.25%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	11,889.02	20,000.00	(8,110.98)	59.45%
5213 · Sewer System Maint.	48.45	10,000.00	(9,951.55)	0.49%
5220 · KGB Fees	81,052.82	73,366.56	7,686.26	110.48%
5301 · Office Supplies	1,097.62	1,000.00	97.62	109.76%
5310 · Postage	398.50	500.00	(101.50)	79.7%
5313 · Bank Charges	3,580.55	5,000.00	(1,419.45)	71.61%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	500.00	(394.51)	21.1%
5510 · Utilities	2,669.67	4,500.00	(1,830.33)	59.33%
5511 · Electricity-Booster Station	190.41	750.00	(559.59)	25.39%
5515 · Telephone	4,833.57	6,200.00	(1,366.43)	77.96%
5520 · Oil	3,095.83	750.00	2,345.83	412.78%
5530 · Supplies	1,039.41	2,500.00	(1,460.59)	41.58%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.04%

5610 · Property/Contents Ins.	376.10	452.00	(75.90)	83.21%
5611 · Ins./PropertyWater Storage	442.10	531.00	(88.90)	83.26%
5612 · Ins./PropertyWater Treatment	3,835.70	4,603.00	(767.30)	83.33%
5613 · Ins. Property-New Water Plant	9,378.80	11,255.00	(1,876.20)	83.33%
5630 · General Liability Insurance	1,522.80	1,600.00	(77.20)	95.18%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.67%
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	21.88	2,500.00	(2,478.12)	0.88%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	316.75	650.00	(333.25)	48.73%
7002 · Vehicle Operation	106.00			
7071 · Truck Expense - Chevy	1,926.57	3,000.00	(1,073.43)	64.22%
7073 · Truck Insurance - Chevy	865.80	1,140.00	(274.20)	75.95%
7074 · Truck Maintenance - Chevy	455.79	1,500.00	(1,044.21)	30.39%
7800 · Transfers Out	500.00			
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
TOTAL EXPENSES	252,611.25	305,030.65	(52,419.40)	82.82%

NET INCOME(LOSS) (21,958.44)

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11:36 AM
 05/09/2024
 Cash Basis

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
INCOME				
4003 · Reimbursements	50.00	0.00	50.00	100.0%
4201 · Water Service Charges	128,008.31	154,860.00	(26,851.69)	82.66%
4202 · Sewer Service Charges	106,357.67	118,611.00	(12,253.33)	89.67%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · Finance Charges	263.69	500.00	(236.31)	52.74%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	819.01	3,000.00	(2,180.99)	27.3%
4410 · Interest Income	40.17	40.00	0.17	100.43%
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
TOTAL INCOME	235,538.85	305,030.66	(69,491.81)	77.22%
EXPENSES				
5001 · Wages	55,486.50	54,080.00	1,406.50	102.6%
5005 · PERS Expense	12,150.71	11,897.60	253.11	102.13%
5010 · Payroll Taxes	4,564.17	4,677.92	(113.75)	97.57%
5015 · Health/Life Insurance	10,841.76	16,511.40	(5,669.64)	65.66%
5020 · Workman's Comp. Insurance	1,982.90	2,379.52	(396.62)	83.33%
5201 · Chemicals	17,807.62	20,000.00	(2,192.38)	89.04%
5202 · Water Testing Services	7,588.45	11,000.00	(3,411.55)	68.99%
5301 · Office Supplies	1,097.62	1,000.00	97.62	109.76%
5310 · Postage	398.50	500.00	(101.50)	79.7%
5313 · Bank Charges	3,580.55	5,000.00	(1,419.45)	71.61%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	500.00	(394.51)	21.1%
5510 · Utilities	2,999.20	4,500.00	(1,500.80)	66.65%
5511 · Electricity-Booster Station	244.30	750.00	(505.70)	32.57%
5515 · Telephone	4,833.57	6,200.00	(1,366.43)	77.96%
5520 · Oil	3,095.83	750.00	2,345.83	412.78%
5530 · Supplies	1,039.41	2,500.00	(1,460.59)	41.58%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.04%
5610 · Property/Contents Ins.	376.10	452.00	(75.90)	83.21%
5611 · Ins./Property Water Storage	442.10	531.00	(88.90)	83.26%
5612 · Ins./Property Water Treatment	3,835.70	4,603.00	(767.30)	83.33%
5613 · Ins. Property-New Water Plant	9,378.80	11,255.00	(1,876.20)	83.33%
5630 · General Liability Insurance	1,522.80	1,600.00	(77.20)	95.18%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.67%
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)	75.51%
6011 · Travel - Per Diem	570.00	1,000.00	(430.00)	57.0%
6040 · Registration	316.75	650.00	(333.25)	48.73%
7002 · Vehicle Operation	106.00	0.00	0.00	0.0%
7071 · Truck Expense - Chevy	1,787.60	3,000.00	(1,212.40)	59.59%
7073 · Truck Insurance - Chevy	865.80	1,140.00	(274.20)	75.95%
7074 · Truck Maintenance - Chevy	605.73	1,500.00	(894.27)	40.38%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
	<u>151,711.31</u>	<u>190,214.09</u>	<u>(38,502.78)</u>	<u>79.76%</u>