

Water & Sewer Profit & Loss Budget vs. Actual FY23

Accrual Basis

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	37,810.00	154,860.00	(117,050.00)	24.4%
4202 · Sewer Service Charges	31,139.00	118,611.00	(87,472.00)	26.3%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · W&S Late Fees	54.57	500.00	(445.43)	10.9%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	239.67	3,000.00	(2,760.33)	8.0%
4410 · Interest Income	10.40	40.00	(29.60)	26.0%
4800 · Transfers In				
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total 4800 · Transfers In	0.00	27,069.66	(27,069.66)	0.0%
Total Income	69,253.64	305,030.66	(235,777.02)	22.7%
Gross Profit	69,253.64	305,030.66	(235,777.02)	22.7%
Expense				
5001 · Wages	13,669.50	54,080.00	(40,410.50)	25.3%
5005 · PERS Expense	3,007.29	11,897.60	(8,890.31)	25.3%
5010 · Payroll Taxes	1,136.25	4,677.92	(3,541.67)	24.3%
5015 · Health/Life Insurance	2,992.36	16,511.40	(13,519.04)	18.1%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	1,492.70	20,000.00	(18,507.30)	7.5%
5202 · Water Testing Services	1,733.89	11,000.00	(9,266.11)	15.8%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	400.00	(400.00)	0.0%
5207 · Water Plant Maintenance	0.00	10,000.00	(10,000.00)	0.0%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	0.00	20,000.00	(20,000.00)	0.0%
5213 · Sewer System Maint.	0.00	10,000.00	(10,000.00)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	54.45	1,000.00	(945.55)	5.4%
5310 · Postage	225.60	500.00	(274.40)	45.1%
5313 · Bank Charges	1,017.95	5,000.00	(3,982.05)	20.4%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	687.99	4,500.00	(3,812.01)	15.3%
5511 · Electricity-Booster Station	108.62	750.00	(641.38)	14.5%
5515 · Telephone	1,403.06	6,200.00	(4,796.94)	22.6%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	93.99	2,500.00	(2,406.01)	3.8%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.0%
5610 · Property/Contents Ins.	0.00	452.00	(452.00)	0.0%
5611 · Ins./Property/Water Storage	0.00	531.00	(531.00)	0.0%
5612 · Ins./Property/Water Treatment	0.00	4,603.00	(4,603.00)	0.0%
5613 · Ins. Property-New Water Plant	0.00	11,255.00	(11,255.00)	0.0%
5630 · General Liability Insurance	0.00	1,600.00	(1,600.00)	0.0%
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	0.00	48.96	100.0%
6010 · Travel - Transportation/Lodging	0.00	2,500.00	(2,500.00)	0.0%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	0.00	650.00	(650.00)	0.0%
7071 · Truck Expense - Chevy	340.72	3,000.00	(2,659.28)	11.4%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	189.95	1,500.00	(1,310.05)	12.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	30,353.86	305,030.65	(274,676.79)	10.0%
Net Ordinary Income	38,899.78	0.01	38,899.77	388,997,800.0%
Net Income	38,899.78	0.01	38,899.77	388,997,800.0%

3 Months = 24% of Budget

**Water & Sewer
Profit & Loss Budget vs. Actual
FY23**

Cash Basis

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	35,148.70	154,860.00	(119,711.30)	22.7%
4202 · Sewer Service Charges	28,770.46	118,611.00	(89,840.54)	24.3%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · W&S Late Fees	21.40	500.00	(478.60)	4.3%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	259.78	3,000.00	(2,740.22)	8.7%
4410 · Interest Income	10.40	40.00	(29.60)	26.0%
4800 · Transfers In				
4800.02 · Transfer In From GF - AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total 4800 · Transfers In	0.00	27,069.66	(27,069.66)	0.0%
Total Income	64,210.74	305,030.66	(240,819.92)	21.1%
Gross Profit	64,210.74	305,030.66	(240,819.92)	21.1%
Expense				
5001 · Wages	13,669.50	54,080.00	(40,410.50)	25.3%
5005 · PERS Expense	3,007.29	11,897.60	(8,890.31)	25.3%
5010 · Payroll Taxes	1,136.25	4,677.92	(3,541.67)	24.3%
5015 · Health/Life Insurance	2,992.36	16,511.40	(13,519.04)	18.1%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	1,492.70	20,000.00	(18,507.30)	7.5%
5202 · Water Testing Services	1,733.89	11,000.00	(9,266.11)	15.8%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	400.00	(400.00)	0.0%
5207 · Water Plant Maintenance	57.98	10,000.00	(9,942.02)	0.6%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	0.00	20,000.00	(20,000.00)	0.0%
5213 · Sewer System Maint.	0.00	10,000.00	(10,000.00)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	54.45	1,000.00	(945.55)	5.4%
5310 · Postage	225.60	500.00	(274.40)	45.1%
5313 · Bank Charges	1,017.95	5,000.00	(3,982.05)	20.4%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	1,017.52	4,500.00	(3,482.48)	22.6%
5511 · Electricity-Booster Station	162.51	750.00	(587.49)	21.7%
5515 · Telephone	1,403.06	6,200.00	(4,796.94)	22.6%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	93.99	2,500.00	(2,406.01)	3.8%
5551 · Furnace Maintenance	1,950.58	1,500.00	450.58	130.0%
5610 · Property/Contents Ins.	0.00	452.00	(452.00)	0.0%
5611 · Ins./Property/Water Storage	0.00	531.00	(531.00)	0.0%
5612 · Ins./Property/Water Treatment	0.00	4,603.00	(4,603.00)	0.0%
5613 · Ins. Property-New Water Plant	0.00	11,255.00	(11,255.00)	0.0%
5630 · General Liability Insurance	0.00	1,600.00	(1,600.00)	0.0%
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	0.00	48.96	100.0%
6010 · Travel - Transportation/Lodging	0.00	2,500.00	(2,500.00)	0.0%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	0.00	650.00	(650.00)	0.0%
7002 · Vehicle Operation	(138.97)			
7071 · Truck Expense - Chevy	340.72	3,000.00	(2,659.28)	11.4%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	339.89	1,500.00	(1,160.11)	22.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	30,806.23	305,030.65	(274,224.42)	10.1%
Net Ordinary Income	33,404.51	0.01	33,404.50	334,045,100.0%
Net Income	33,404.51	0.01	33,404.50	334,045,100.0%

3 Months = 24% of Budget