

**Burney Water District
Profit & Loss Budget vs. Actual--SEWER
July through December 2023**

					Acctual Basis						
					July - December 2023						
					Jul - Dec 23	Budget	\$ Over Budget	% of Budget	FY 23/24 Final Budget	% of Budget	Budget Line Item
Revenues - Sewer											
40000.2 · RESIDENTIAL INCOMES	259,443.93	263,499.98	-4,056.05	98.5%	527,000	49.2%	RESIDENTIAL INCOME-S				
41000.2 · COMMERCIAL INCOMES	46,429.05	48,000.00	-1,570.95	96.7%	96,000	48.4%	COMMERCIAL INCOME-S				
48200.2 · SERVICE CHARGE INCOMES	75.00	97.50	-22.50	76.9%	195	38.5%	SERVICE CHARGE INCOME-S				
48300.2 · LATE FEE INCOMES	6,074.01	4,200.00	1,874.01	144.6%	8,400	72.3%	COMPUTER GENERATED LATE FEE-S				
49000.2 · INTEREST INCOMES	49.03	50.02	-0.99	98.0%	100	49.0%	INTEREST INCOME-S				
Total Income	312,071.02	315,847.50	-3,776.48	98.8%	631,695	49.4%	TOTAL REVENUES - SEWER				
Gross Profit	312,071.02	315,847.50	-3,776.48	98.8%							
Labor Expenses - Sewer											
66000.2 · PERS RETIREMENTS	30,077.72	30,000.00	77.72	100.3%	60000	49.9%	PERS RETIREMENT-S				
63500.2 · HEALTH INSURANCES	29,670.00	29,499.98	170.02	100.6%	59,000	49.7%	HEALTH INSURANCE-S				
69900.2 · UNEMPLOYMENT INSURANCES	0.00	0.00	0.00	0.0%	0		UNEMPLOYMENT INSURANCE-S				
75500.2 · WAGES & SALARIES PRODUCTIONS	74,233.18	105,000.00	-30,766.82	70.7%	210000	64.7%	WAGES & SALARIES PRODUCTION-S				
68500.2 · SOCIAL SECURITY TAXESS	6,651.34	7,500.00	-848.66	88.7%	15000	55.7%	SOCIAL SECURITY-S				
75600.2 · OVERTIME PAIDS	3,466.09	5,000.02	-1,533.93	69.3%	10000	65.3%	OVERTIME PAID-S				
75700.2 · SICK PAYS	2,543.58	3,500.02	-956.44	72.7%	7000	63.7%	SICK PAY-S				
75800.2 · VACATION PAYS	3,930.86	6,500.02	-2,569.16	60.5%	13000	69.8%	VACATION PAY-S				
76000.2 · STAND BY TIME PAIDS	2,580.00	2,670.00	-90.00	96.6%	5340	51.7%	STAND BY TIME PAID-S				
76500.2 · WORKERS COMPS	-730.27	2,949.98	-3,680.25	-24.8%	5900	112.4%	WORKERS COMP-S				
Total Labor Expenses - SEWER											
GENERAL AND ADMINISTRATIVE EXPENSES (G&A)											
60100.2 · AUDITS	7,613.00	3,549.98	4,063.02	214.5%	7100	-7.2%	AUDIT-S				
60300.2 · ADVERTISINGS	0.00	0.00	0.00	0.0%	0		ASVERTISING-S				
BAD DEBT LINE ITEM DOES NOT APPEAR IN QB REPORT					0		BAD DEBT-S				
60900.2 · BANK FEES	1,433.81	999.98	433.83	143.4%	2000	28.3%	BANK FEES-S				
NO DEBT SERVICE LINE ITEM IN QB					0		DEBT SERVICE-S				
62700.2 · DUES, FEES & SUBSCRIPTIONSS	6,723.73	5,000.02	1,723.71	134.5%	10000	32.8%	DUES, FEES & SUBSCRIPTIONS-S				
ELECTION FEES NOT IN QB REPORT					0		ELECTION FEES-S				
62900.2 · ENGINEERING FEES	17,831.14	5,000.02	12,831.12	356.6%	10000	-78.3%	ENGINEERING FEES-S				
64000.2 · INTEREST EXPENSES	26,466.64	0.00	26,466.64	100.0%	0		INTEREST EXPENSE-S				
64500.2 · LEGAL EXPENSES	8,233.85	3,999.98	4,233.87	205.8%	8000	-2.9%	LEGAL EXPENSE-S				
64700.2 · LIABILITY INSURANCES	0.00	13,500.00	-13,500.00	0.0%	27000	100.0%	LIABILITY INSURANCE-S				
65400.2 · OFFICE SUPPLIESS	4,153.08	3,000.00	1,153.08	138.4%	6000	30.8%	OFFICE SUPPLIES-S				
65450.2 · OFFICE EQUIP LEASES	0.00	125.02	-125.02	0.0%	250	100.0%	OFFICE EQUIPMENT LEASE-S				
65600.2 · OUTSIDE SERVICES S	0.00	0.00	0.00	0.0%	0		OUTSIDE SERVICES-S				
66100.2 · PERMITS/LICENSES/FEES	33,409.00	15,000.00	18,409.00	222.7%	30000	-11.4%	PERMITS & FEES-S				
66700.2 · PROFESSIONAL FEES	10,059.25	7,749.98	2,309.27	129.8%	15500	35.1%	PROFESSIONAL FEES-S				
67700.2 · SEMINARS/EDUCATION/CERTS-S	56.50	399.98	-343.48	14.1%	800	92.9%	SEMINARS/EDUCATION/CERTIFICATES-S				
99500.0 · PENALTIES & FINES	0.00	0.00	0.00	0.0%	0		PENALTIES & FINES-S				
General Expenses - Sewer O&M											
62500.2 · CHEMICALSS	279.83	0.00	279.83	100.0%	0		CHEMICALS-S				
63000.2 · GAS, FUEL & OILS	3,511.31	3,999.98	-488.67	87.8%	8000	56.1%	GAS,FUEL & OIL-S				
64300.2 · LAB SUPPLIESS	596.05	2,000.02	-1,403.97	29.8%	4000	85.1%	LAB SUPPLIES-S				
64900.2 · MEALS EXPENSES	56.32	50.02	6.30	112.6%	100	43.7%	MEALS EXPENSE-S				
65000.2 · MISC EXPENSES	0.00	0.00	0.00	0.0%	0		MISCELLANEOUS EXPENSE-S				
65500.2 · OPERATING EXPENSES	11,543.69	7,500.00	4,043.69	153.9%	15000	23.0%	OPERATING EXPENSE-S				
66400.2 · PG&E PUMPING COSTSS	45,239.47	50,000.02	-4,760.55	90.5%	100000	54.8%	PG&E PUMPING COSTS-S				
66500.2 · PG&E OFFICE UTILITIES	2,129.79	2,199.98	-70.19	96.8%	4400	51.6%	PG&E OFFICE UTILITIES-S				
67200.2 · RENTAL OF EQUIPMENTS	6,747.87	15,000.00	-8,252.13	45.0%	30000	77.5%	RENTAL OF EQUIPMENT-S				
67300.2 · REPAIRS/MAINT BLDGS	1,127.19	999.98	127.21	112.7%	2000	43.6%	REPAIRS/MAINT BLDG-S				
67400.2 · REPAIRS/MAINT EQUIPS	744.51	3,249.98	-2,505.47	22.9%	6500	88.5%	REPAIRS/MAINT EQUIP-S				
67100.2 · R&M INFRASTRUCTURES	2,869.82	8,000.02	-5,130.20	35.9%	1600	-79.4%	REPAIRS/MAINT INFRAST-S				
67900.2 · SLUDGE DISPOSALS	0.00	0.00	0.00	0.0%	0		SLUDGE DISPOSAL-S				
68000.2 · TOOLSS	664.94	1,500.00	-835.06	44.3%	3000	77.8%	SLUDGE DISPOSAL-S				
69000.2 · TELEPHONES	4,720.16	3,999.98	720.18	118.0%	8000	41.0%	TELEPHONE-S				
69200.2 · TESTING EXPENSES	2,486.56	3,099.98	-613.42	80.2%	6200	59.9%	TESTING EXPENSE-S				
69500.2 · TRAVEL EXPENSES	664.10	249.98	414.12	265.7%	500	-32.8%	TRAVEL EXPENSE-S				
72000.2 · VEHICLE REPAIRS & MAINTS	2,316.06	2,499.98	-183.92	92.6%	5000	53.7%	VEHICLE REPAIRS & MAINT-S				
Total Expense	354,100.17	355,294.90	-1,194.73	99.7%							
Net Income	-42,029.15	-39,447.40	-2,581.75	106.55%		43.9%					
Expense											
62600.1 · DEPRECIATION EXPENSE-S	53,106.00	0.00	53,106.00	100.0%	0		DEPRECIATION EXPENSE-S				

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 July through December 2023

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	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>FY 23/24 Final Budget</u>	<u>% of Budget</u>	<u>Budget Line Item</u>
Income							
40000.1 · RESIDENTIAL INCOME W	269,165.72	256,250.02	12,915.70	105.04%	512,500	52.52%	RESIDENTIAL INCOME-W
41000.1 · COMMERCIAL INCOME W	180,337.34	166,125.00	14,212.34	108.56%	332,250	54.28%	COMMERCIAL INCOME-W
47000.1 · OTHER BILLED INCOME W	3,404.90				0		OTHER BILLED INCOME-W
48200.1 · SERVICE CHARGE INCOME W	675.00	99.98	575.02	675.14%	200	337.50%	SERVICE CHARGE INCOME-W
48300.1 · LATE FEE INCOME W	7,146.52	4,500.00	2,646.52	158.81%	9,000	79.41%	COMPUTER GENERATED LATE FEE-W
49000.1 · INTEREST INCOME W	49.04	69.98	-20.94	70.08%	140	35.03%	INTEREST INCOME-W
Total Income	<u>460,778.52</u>	<u>427,044.98</u>	<u>33,733.54</u>	<u>107.9%</u>	<u>654,090</u>	<u>53.95%</u>	<u>TOTAL REVENUES - WATER</u>
Gross Profit	460,778.52	427,044.98	33,733.54	107.9%			
LABOR EXPENSES - WATER							
66000.1 · PERS RETIREMENT W	30,077.65	30,000.00	77.65	100.26%	60,000	49.87%	PERS RETIREMENT-W
63500.1 · HEALTH INSURANCE W	29,670.00	29,499.98	170.02	100.58%	59,000	49.71%	HEALTH INSURANCE-W
69900.1 · UNEMPLOYMENT INSURANCE W	0.00	0.00	0.00	0.0%	0		UNEMPLOYMENT INSURANCE-W
75500.1 · WAGES & SALARIES PRODUCTION W	86,328.53	105,000.00	-18,671.47	82.22%	210,000	58.89%	WAGES & SALARIES PRODUCTION-W
68500.1 · SOCIAL SECURITY TAXES W	8,133.79	6,500.02	1,633.77	125.14%	13,000	37.43%	SOCIAL SECURITY PAY-W
75600.1 · OVERTIME PAID W	10,110.37	2,649.98	7,460.39	381.53%	5,300	-90.76%	OVERTIME PAID-W
75700.1 · SICK PAY W	2,543.61	3,549.98	-1,006.37	71.65%	7,100	64.17%	SICK PAY-W
75800.1 · VACATION PAY W	3,930.92	5,499.98	-1,569.06	71.47%	11,000	64.26%	VACATION PAY-W
76000.1 · STAND BY TIME PAID W	2,580.00	2,670.00	-90.00	96.63%	5,340	51.69%	STAND BY TIME PAID-W
76500.1 · WORKERS COMP W	-624.32	2,750.02	-3,374.34	-22.7%	5,500	111.35%	WORKERS COMP-W
GENERAL AND ADMINISTRATIVE EXPENSES (G&A)							
60100.1 · AUDIT W	8,352.50	3,774.98	4,577.52	221.26%	7,550	-10.63%	AUDIT-W
60300.1 · ADVERTISING W	0.00	99.98	-99.98	0.0%	200	100.00%	ADVERTISING-W
60900.1 · BANK FEES W	20.00	99.98	-79.98	20.0%	200	90.00%	BANK FEES-W
62700.1 · DUES, FEES & SUBSCRIPTIONS W	11,611.27	5,649.98	5,961.29	205.51%	11,300	-2.75%	DUES, FEES, & SUBSCRIPTIONS-W
62900.1 · ENGINEERING FEES W	21,560.36	6,000.00	15,560.36	359.34%	0		ELECTION FEES-W
64000.1 · INTEREST EXPENSE W	11.49	75.00	-63.51	15.32%	12,000	-79.67%	ENGINEERING FEES-W
64500.1 · LEGAL EXPENSE W	13,299.35	3,000.00	10,299.35	443.31%	150	92.34%	INTEREST EXPENSE-W
64700.1 · LIABILITY INSURANCE W	0.00	12,500.02	-12,500.02	0.0%	6,000	-121.66%	LEGAL EXPENSE-W
65400.1 · OFFICE SUPPLIES W	3,865.53	3,000.00	865.53	128.85%	25,000	100.00%	LIABILITY INSURANCE-W
65450.1 · OFFICE EQUIP LEASE W	112.29	249.98	-137.69	44.92%	6,000	35.57%	OFFICE SUPPLIES-W
65600.1 · OUTSIDE SERVICES W	0.00	1,500.00	-1,500.00	0.0%	500	77.54%	OFFICE EQUIPMENT LEASE-W
66100.1 · PERMITS/LICENSES/FEES W	366.46	2,750.02	-2,383.56	13.33%	3,000	100.00%	OUTSIDE SERVICES-W
66700.1 · PROFESSIONAL FEES W	9,819.23	5,000.02	4,819.21	196.38%	5,500	93.34%	PERMITS & FEES-W
67700.1 · SEMINARS/EDUCATION/CERTS-W	317.75	1,500.00	-1,182.25	21.18%	10,000	1.81%	PROFESSIONAL FEES-W
					3,000	89.41%	SEMINARS/EDUCATION/CERTIFICATES-W
					0		PENALTIES & FINES-W
GENERAL EXPENSES - O&M							
62500.1 · CHEMICALS W	2,592.67	0.00	2,592.67	100.0%	0		CHEMICALS-W
63000.1 · GAS, FUEL & OIL W	3,625.34	4,500.00	-874.66	80.56%	9,000	59.72%	GAS, FUEL & OIL-W
64300.1 · LAB SUPPLIES W	0.00	0.00	0.00	0.0%	0		LAB SUPPLIES-W
64900.1 · MEALS EXPENSE W	71.62	50.02	21.60	143.18%	100	28.38%	MEALS EXPENSE-W
65000.1 · MISC EXPENSE W	0.00	0.00	0.00	0.0%	0		MISC EXPENSE-W
65500.1 · OPERATING EXPENSE W	7,920.57	7,500.00	420.57	105.61%	15,000	47.20%	OPERATING EXPENSE-W
66400.1 · PG&E PUMPING COSTS W	169,504.07	125,000.02	44,504.05	135.6%	290,000	41.55%	PG&E PUMPING COSTS-W
66500.1 · PG&E OFFICE UTILITIES W	2,129.76	2,400.00	-270.24	88.74%	4,800	55.63%	PG&E OFFICE UTILITIES-W
67200.1 · RENTAL OF EQUIPMENT W	1,502.99	600.00	902.99	250.5%	1,200	-25.25%	RENTAL OF EQUIPMENT-W
67300.1 · REPAIRS/MAINT BLDG W	9,330.96	2,000.02	7,330.94	466.54%	4,000	-133.27%	REPAIRS/MAINT BLDG-W
67400.1 · REPAIRS/MAINT EQUIP W	488.99	1,950.00	-1,461.01	25.08%	3,900	87.46%	REPAIRS/MAINT EQUIP-W
67100.1 · R&M INFRASTRUCTURE W	43,781.46	12,999.98	30,781.48	336.78%	26,000	-68.39%	REPAIRS/MAINT INFRAST-W
68000.1 · TOOLS W	5,645.22	999.98	4,645.24	564.53%	2,000	-182.26%	TOOLS-W
69000.1 · TELEPHONE W	4,720.12	3,999.98	720.14	118.0%	8,000	41.00%	TELEPHONE-W
69200.1 · TESTING EXPENSE W	5,521.56	1,800.00	3,721.56	306.75%	3,600	-53.38%	TESTING EXPENSE-W
69500.1 · TRAVEL EXPENSE W	2,520.67	750.00	1,770.67	336.09%	1,500	-68.04%	TRAVEL EXPENSE-W
72000.1 · VEHICLE REPAIRS & MAINT W	2,330.42	2,499.98	-169.56	93.22%	5,000	53.39%	VEHICLE REPAIRS & MAINT-W
Total Expense	<u>503,773.20</u>	<u>400,369.90</u>	<u>103,403.30</u>	<u>125.8%</u>			
Net Income	<u>-42,994.68</u>	<u>26,675.08</u>	<u>-16,319.60</u>	<u>-161.18%</u>		41.0%	
Expense							
62600.1 · DEPRECIATION EXPENSE W	48,756.00	26,675.02	22,080.98	182.78%	53,350	6.61%	DEPRECIATION EXPENSE-W