

KRISTA MUTUAL WATER COMPANY Profit & Loss Budget vs. Actual

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4101 · Water Service Fees - Houses	143,965.85	177,210.00	-33,244.15	81.2%
4105 · Water Service Fees - Lots	2,600.00	3,600.00	-1,000.00	72.2%
4200 · Transfer Fees, Late Ch & Refund				
4210 · Transfer Fees	250.00			
4220 · Late Fees	3,792.50			
4240 · Turn On/Off Charge	1,800.00			
Total 4200 · Transfer Fees, Late Ch & Refund	5,842.50			
4700 · Interest Income	443.35			
4710 · Returned Check Charges	70.00			
Total Income	152,921.70	180,810.00	-27,888.30	84.6%
Gross Profit	152,921.70	180,810.00	-27,888.30	84.6%
Expense				
6000 · Advertising and Promotion	0.00	50.00	-50.00	0.0%
6001 · Chlorine	0.00	100.00	-100.00	0.0%
6003 · Computer and Internet Expenses	74.95	100.00	-25.05	75.0%
6004 · Contract Labor	18,992.76	35,000.00	-16,007.24	54.3%
6005 · Dues and Subscriptions	3,921.59	700.00	3,221.59	560.2%
6006 · Education Expense	147.17	600.00	-452.83	24.5%
6007 · Material & Supplies	14,439.17	500.00	13,939.17	2,887.8%
6008 · Equipment Fuel	0.00	500.00	-500.00	0.0%
6009 · Meals and Entertainment	0.00	300.00	-300.00	0.0%
6010 · Mileage Fuel	309.13	400.00	-90.87	77.3%
6260 · Equipment Rental	0.00	17,000.00	-17,000.00	0.0%
6619 · Interest Expense	0.22			
6650 · Insurance Expense				
6651 · General Liability Insurance	7,959.00	6,500.00	1,459.00	122.4%
6652 · Health Insurance	7,075.10	6,360.00	715.10	111.2%
6656 · Worker's Compensation	1,431.81	1,000.00	431.81	143.2%
Total 6650 · Insurance Expense	16,465.91	13,860.00	2,605.91	118.8%
6675 · Office Expense	117.97	1,000.00	-882.03	11.8%
6680 · Office Supplies	934.06	1,700.00	-765.94	54.9%
6685 · Payroll Expenses	44,256.39	42,000.00	2,256.39	105.4%
6690 · Payroll - Taxes				
6691 · Fed Tax Deposit-941	3,385.61			
6692 · Fed Tax Deposit - 940	105.00			
6693 · EDD Tax Deposit-DE88	119.00			
6694 · OREGON DEPARTMENT OF REVEN...	167.40			
6690 · Payroll - Taxes - Other	0.00	11,000.00	-11,000.00	0.0%
Total 6690 · Payroll - Taxes	3,777.01	11,000.00	-7,222.99	34.3%
6710 · Permit License & Land Use Fees	0.00	800.00	-800.00	0.0%
6713 · Postage and Delivery	2,585.08	2,600.00	-14.92	99.4%
6715 · Professional Fees				
6716 · Accountant	13,305.00			
6717 · Attorney	2,378.00			
6715 · Professional Fees - Other	25.00	6,000.00	-5,975.00	0.4%
Total 6715 · Professional Fees	15,708.00	6,000.00	9,708.00	261.8%
6725 · Rent Expense	3,585.00	4,500.00	-915.00	79.7%
6726 · Repairs and Maintenance	0.00	200.00	-200.00	0.0%
6730 · TAXES				
6737 · Taxes - State	800.00	800.00	0.00	100.0%
Total 6730 · TAXES	800.00	800.00	0.00	100.0%
6800 · UTILITIES				
6805 · OFFICE Gas	152.15	300.00	-147.85	50.7%

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6810 · Power				
6811 · Power well	22,652.00			
6812 · Power Office	196.59			
6813 · Power tanks	2.72			
6810 · Power - Other	0.00	29,000.00	-29,000.00	0.0%
Total 6810 · Power	22,851.31	29,000.00	-6,148.69	78.8%
6820 · Telephone & Relay Expense				
6821 · Telephone Office	827.54	900.00	-72.46	91.9%
6822 · Relay Expense	324.67	400.00	-75.33	81.2%
6823 · Satellite Phone	93.60	1,700.00	-1,606.40	5.5%
6824 · Tanks Auto Dialer	1,066.41	1,200.00	-133.59	88.9%
Total 6820 · Telephone & Relay Expense	2,312.22	4,200.00	-1,887.78	55.1%
Total 6800 · UTILITIES	25,315.68	33,500.00	-8,184.32	75.6%
6885 · Water Analysis and Fees	2,133.96	1,500.00	633.96	142.3%
6900 · Bank Charges & NSF Fees	35.00	100.00	-65.00	35.0%
8500 · CIP - CAPITAL IMPROVEMENTS	0.00	6,000.00	-6,000.00	0.0%
8510 · Bank Service Charges	24.00			
Total Expense	153,623.05	180,810.00	-27,186.95	85.0%
Net Ordinary Income	-701.35	0.00	-701.35	100.0%
Net Income	-701.35	0.00	-701.35	100.0%