



MONTHLY FINANCIAL REPORT

To	Board of Directors
From	Gail Stevens, Finance Director
Title	August 2023 Financial Reports
Item No.	5a
Date	October 17, 2023 Meeting

Reports

- August 2023 Monthly Overview (Including Cash and Investment Balances)
- August 2023 Budget to Actual Report
- August 2023 Budget Account Roll Up Report

**Oak Lodge Water Services
Monthly Overview
FY 2023-24 August 2023**

This report summarizes the revenues and expenditures for August 2023. Also incorporated in this report are account balances, including all cash and investment activity as well as checks and withdrawals.

Cash and Investments

Account Balances As of:		
August 31, 2023	Interest Rate	Balance
Account		
Wells Fargo Bank Checking-3552		\$ 373,427
Wells Fargo Bank Checking-9966		783,931
LGIP	4.42%	10,970,409
Total		\$ 12,127,767

The OLWS’ checks, electronic withdrawals, and bank drafts total \$961 thousand for August 2023. There were 3 voided checks totaling \$1,368.68.

Services Revenue

Below is a table identifying OLWS’ three principal sources of service charges in each fund with a comparison between annual budget estimates and year-to-date service charge fees.

GL Account	Service Charge	Budget Estimate	Period Amount	Year-to-Date Amount	Percentage of Budget
10-00-4211	Water sales	\$ 5,469,000	\$ 593,671	\$ 1,089,367	19.9%
20-00-4212	Wastewater charges	11,913,000	1,066,713	1,894,523	15.9%
30-00-4213	Watershed protection	1,751,000	148,022	286,022	16.3%
Subtotal		\$ 19,133,000	\$ 1,808,406	\$ 3,269,912	17.1%

With respect to revenues, water sales are above budget, with wastewater and watershed protection services’ revenues are below budget. This is typical for the first months of the fiscal year because the first month’s billing includes one month at prior year rates. Total variance through August is a positive \$81,079.

Expenses by Budget Category

The table below matches the Budget for the number of months reported to the same number of months of actual expenses. The **Budget YTD** column provides the portion of the Budget for comparison, whereas the financial reports compare actuals to the full annual budget. This view allows for a review at the category level to ensure expenditures remain within the budget within each category.

Expense Category	FY 2024	BUDGET Year-to-Date	ACTUALS Year-to-Date	% Spent
	Adopted Budget	August 2023	August 2023	
Personnel Services	\$ 5,760,000	\$ 960,000	\$ 903,078	94%
Materials & Services	5,850,600	975,100	947,735	97%
Capital Outlay	9,085,000	1,514,167	516,665	34%
		\$ 3,449,267	\$ 2,367,478	69%

With respect to expenditures, at the end of August expenditures are overall 13.8% of budget, excluding Contingencies, with 16.7% of the fiscal year completed.

Review of expenditure lines that are above 21% of budget:

1. **5130 – Overtime** is 21.6% of budget. Three divisions are currently running over budget; Administrative & Finance, Wastewater Plant and Wastewater Collections. Overtime will be reviewed at the end of the first quarter.
2. **5240 - Unemployment** is 47.1% of budget. OLWS’ budget is equivalent to one claim for two quarters, therefore, if there is one claim for the fiscal year, this budget will be sufficient.
3. **6710 – Purchased Water** is 37.7% of budget. This is typical for the summer months and the first half of the fiscal year.
4. **6760 - Equipment Rental** is 47.1% of budget. This is due to continued rental for the Aerzen blower beyond initial estimates.

Low Income Rate Relief Program Overview

The Authority allows eligible customers to obtain a discounted rate on a portion of their bill. The Authority budgets resources to fund the revenue losses due to the program at the rate of 0.5% of budgeted service charge revenue. The budgeted amount serves as a cap to the program’s cost which can only be exceeded with approval from the OLWS’ Board of Directors. The program cap for FY 2023-24 is **\$95,665**. As of August 2023, the program is at 93% of budget. Outreach has been successful in providing this program to more OLWS’ customers.

The program cap for FY 2022-23 was **\$75,710**.

The LIRR Program provides the following discounts:

- Drinking water customers receive a 50% discount on their water base rate. Consumption is billed at full Authority tiered rates.
- Wastewater customers receive a 50% discount on both their base rate and consumption.
- Watershed Protection customers receive a 50% discount on their base rate.

The number of customers for each utility receiving the low-income rates for the August 31, 2023 billing is below. The total number of customers enrolled in LIRR is split between the two billing cycles and can vary in total by utility.

	Budget	Budget Year-to-Date August 2023	Actual Year-to-Date August 2023	% Spent
LIRR Program Cap	\$ 95,665	15,944	14,898	93%
	# of Customers Current Month	Discount Provided	Fiscal Year to Date	
Drinking Water	77	1,808	3,455	
Wastewater	76	5,809	9,925	
Watershed Protection	76	807	1,518	
		8,424	14,898	

General Ledger
Budget to Actual



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Period 02 - 02
Fiscal Year 2024

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
05	Administrative Services					
	NonDivisional					
	<i>Beginning Fund Balance</i>					
05-00-3500	Fund Balance	1,469,892.00	0.00	-150,057.25	0.00	-10.21
	<i>Beginning Fund Balance</i>	<i>1,469,892.00</i>	<i>0.00</i>	<i>-150,057.25</i>	<i>0.00</i>	<i>-10.21</i>
	NonDivisional	1,469,892.00	0.00	-150,057.25	0.00	-10.21
	Fund Balance	1,469,892.00	0.00	-150,057.25	0.00	-10.21
	NonDivisional					
	<i>Revenue</i>					
05-00-4227	System	0.00	1,992.00	2,430.00	0.00	0.00
	Development-Compliance					
05-00-4230	Contracted Services	57,400.00	9,400.00	13,400.00	0.00	23.34
	Revenue					
05-00-4610	Investment Revenue	10,000.00	3,686.53	7,407.82	0.00	74.08
05-00-4630	Miscellaneous Revenues	10,000.00	1,184.00	2,752.00	0.00	27.52
	<i>Revenue</i>	<i>77,400.00</i>	<i>16,262.53</i>	<i>25,989.82</i>	<i>0.00</i>	<i>33.58</i>
	NonDivisional	77,400.00	16,262.53	25,989.82	0.00	33.58
	Transfers & Contingencies					
	<i>Revenue</i>					
05-29-4910	Transfer In from Fund 10	1,069,000.00	89,083.00	178,166.00	0.00	16.67
05-29-4920	Transfer In from Fund 20	2,030,000.00	169,167.00	338,334.00	0.00	16.67
05-29-4930	Transfer In from Fund 30	1,069,000.00	89,083.00	178,166.00	0.00	16.67
	<i>Revenue</i>	<i>4,168,000.00</i>	<i>347,333.00</i>	<i>694,666.00</i>	<i>0.00</i>	<i>16.67</i>
	Transfers & Contingencies	4,168,000.00	347,333.00	694,666.00	0.00	16.67
	Revenue	4,245,400.00	363,595.53	720,655.82	0.00	16.97
	AdminFinance					
	<i>Personnel Services</i>					
05-01-5110	Regular Employees	812,000.00	70,486.98	148,991.38	0.00	18.35
05-01-5130	Overtime	10,000.00	1,286.16	2,256.73	0.00	22.57
05-01-5210	HealthDental Insurance	142,000.00	10,751.44	21,502.88	0.00	15.14
05-01-5230	Social Security	63,000.00	5,318.72	10,495.68	0.00	16.66
05-01-5240	Retirement	162,000.00	12,813.28	25,269.46	0.00	15.60
05-01-5250	TrimetWBFPaid Leave OR	23,000.00	823.31	1,625.22	0.00	7.07
05-01-5260	Unemployment	5,000.00	0.00	0.00	0.00	0.00
05-01-5270	Workers Compensation	1,000.00	63.55	130.40	0.00	13.04
	<i>Personnel Services</i>	<i>1,218,000.00</i>	<i>101,543.44</i>	<i>210,271.75</i>	<i>0.00</i>	<i>17.26</i>
	<i>Materials & Services</i>					
05-01-6110	Legal Services	300,000.00	17,132.62	17,887.12	0.00	5.96
05-01-6120	Accounting and Audit Services	76,000.00	0.00	525.00	21,665.00	0.69
05-01-6155	Contracted Services	200,000.00	12,938.97	27,130.30	71,340.69	13.57
05-01-6180	Dues and Subscriptions	42,000.00	2,346.00	5,954.50	0.00	14.18
05-01-6220	Electricity	16,000.00	1,092.26	2,594.57	13,300.00	16.22
05-01-6240	Natural Gas	5,000.00	105.57	218.94	4,286.63	4.38
05-01-6290	Other Utilities	5,000.00	221.62	443.24	2,216.20	8.86

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
05-01-6310	Janitorial Services	20,000.00	1,669.99	3,339.98	9,136.97	16.70
05-01-6320	Buildings & Ground Maintenance	37,000.00	1,024.93	7,305.85	6,768.53	19.75
05-01-6410	Mileage	1,000.00	0.00	0.00	0.00	0.00
05-01-6420	Staff Training	10,000.00	995.00	1,520.00	0.00	15.20
05-01-6510	Office Supplies	35,000.00	987.70	5,327.14	6,000.00	15.22
05-01-6730	Communications	1,000.00	0.00	0.00	0.00	0.00
05-01-6760	Equipment Rental	3,000.00	278.64	278.64	2,020.56	9.29
05-01-6770	Bank Charges	165,000.00	17,291.33	29,934.12	134,400.92	18.14
05-01-6780	Taxes, Fees, Permits	1,000.00	0.00	50.00	0.00	5.00
	<i>Materials & Services</i>	<i>917,000.00</i>	<i>56,084.63</i>	<i>102,509.40</i>	<i>271,135.50</i>	<i>11.18</i>
	AdminFinance	2,135,000.00	157,628.07	312,781.15	271,135.50	14.65
	Human Resources					
	<i>Personnel Services</i>					
05-02-5110	Regular Employees	304,000.00	26,065.69	55,317.71	0.00	18.20
05-02-5130	Overtime	5,000.00	48.31	169.10	0.00	3.38
05-02-5210	HealthDental Insurance	41,000.00	2,801.89	5,603.78	0.00	13.67
05-02-5230	Social Security	24,000.00	1,964.07	3,917.36	0.00	16.32
05-02-5240	Retirement	57,000.00	4,888.53	9,750.72	0.00	17.11
05-02-5250	TrimetWBFPaid Leave OR	4,000.00	304.72	606.94	0.00	15.17
05-02-5270	Workers Compensation	1,000.00	-17.07	49.80	0.00	4.98
05-02-5290	Other Employee Benefits	15,000.00	0.00	0.00	0.00	0.00
	<i>Personnel Services</i>	<i>451,000.00</i>	<i>36,056.14</i>	<i>75,415.41</i>	<i>0.00</i>	<i>16.72</i>
	<i>Materials & Services</i>					
05-02-6155	Contracted Services	64,500.00	8,150.80	9,375.10	4,615.50	14.54
05-02-6175	Records Management	8,500.00	387.33	801.12	5,086.21	9.42
05-02-6230	Telephone	59,700.00	6,387.66	7,267.41	11,125.00	12.17
05-02-6410	Mileage	1,000.00	0.00	0.00	0.00	0.00
05-02-6420	Staff Training	20,000.00	430.52	1,891.58	0.00	9.46
05-02-6440	Board Expense	5,000.00	37.34	127.17	0.00	2.54
05-02-6510	Office Supplies	1,000.00	-146.43	-146.43	0.00	-14.64
05-02-6540	Safety Supplies	2,000.00	0.00	0.00	0.00	0.00
05-02-6560	Uniforms	42,000.00	1,389.73	3,685.50	12,032.89	8.78
05-02-6610	Board Compensation	2,500.00	0.00	0.00	0.00	0.00
05-02-6620	Election Costs	500.00	0.00	0.00	0.00	0.00
05-02-6720	Insurance-General	235,000.00	16,101.68	32,203.36	0.00	13.70
05-02-6730	Communications	38,000.00	4,138.17	5,239.45	0.00	13.79
05-02-6740	Advertising	7,000.00	249.00	374.00	0.00	5.34
	<i>Materials & Services</i>	<i>486,700.00</i>	<i>37,125.80</i>	<i>60,818.26</i>	<i>32,859.60</i>	<i>12.50</i>
	Human Resources	937,700.00	73,181.94	136,233.67	32,859.60	14.53
	Technical Services					
	<i>Personnel Services</i>					
05-03-5110	Regular Employees	617,000.00	42,857.50	89,483.16	0.00	14.50
05-03-5130	Overtime	5,000.00	0.00	0.00	0.00	0.00
05-03-5210	HealthDental Insurance	135,000.00	8,008.90	16,017.80	0.00	11.87
05-03-5230	Social Security	48,000.00	3,208.06	6,440.28	0.00	13.42
05-03-5240	Retirement	119,000.00	8,315.19	16,676.28	0.00	14.01
05-03-5250	TrimetWBFPaid Leave OR	8,000.00	494.42	990.90	0.00	12.39
05-03-5270	Workers Compensation	1,000.00	32.23	99.08	0.00	9.91
	<i>Personnel Services</i>	<i>933,000.00</i>	<i>62,916.30</i>	<i>129,707.50</i>	<i>0.00</i>	<i>13.90</i>
	<i>Materials & Services</i>					
05-03-6155	Contracted Services	442,000.00	11,334.00	21,334.00	144,684.00	4.83
05-03-6350	Computer Maintenance	434,500.00	22,800.34	59,601.78	100,058.39	13.72
05-03-6410	Mileage	1,000.00	0.00	0.00	0.00	0.00
05-03-6420	Staff Training	15,000.00	470.00	470.00	0.00	3.13
05-03-6430	Certifications	1,000.00	0.00	0.00	0.00	0.00
05-03-6530	Small Tools & Equipment	1,000.00	-134.45	-134.45	0.00	-13.45
05-03-6540	Safety Supplies	5,000.00	300.96	570.72	2,976.38	11.41
05-03-6550	Operational Supplies	3,000.00	0.00	0.00	0.00	0.00
	<i>Materials & Services</i>	<i>902,500.00</i>	<i>34,770.85</i>	<i>81,842.05</i>	<i>247,718.77</i>	<i>9.07</i>

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
	Technical Services	1,835,500.00	97,687.15	211,549.55	247,718.77	11.53
	Vehicle Services					
	<i>Materials & Services</i>					
05-04-6330	Vehicle Equipment Maintenance	80,000.00	12,038.21	14,139.29	0.00	17.67
05-04-6520	Fuels & Oils	50,000.00	3,102.68	5,766.37	0.00	11.53
	<i>Materials & Services</i>	<i>130,000.00</i>	<i>15,140.89</i>	<i>19,905.66</i>	<i>0.00</i>	<i>15.31</i>
	Vehicle Services	130,000.00	15,140.89	19,905.66	0.00	15.31
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
05-29-9000	Contingency	677,092.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>677,092.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers & Contingencies	677,092.00	0.00	0.00	0.00	0.00
05	Expense	5,715,292.00	343,638.05	680,470.03	551,713.87	11.91
	Administrative Services	0.00	19,957.48	-109,871.46	-551,713.87	0.00
10	Drinking Water					
	NonDivisional					
	<i>Beginning Fund Balance</i>					
10-00-3500	Fund Balance	608,759.00	0.00	-24,570.16	0.00	-4.04
	<i>Beginning Fund Balance</i>	<i>608,759.00</i>	<i>0.00</i>	<i>-24,570.16</i>	<i>0.00</i>	<i>-4.04</i>
	NonDivisional	608,759.00	0.00	-24,570.16	0.00	-4.04
	Fund Balance	608,759.00	0.00	-24,570.16	0.00	-4.04
	NonDivisional					
	<i>Revenue</i>					
10-00-4210	Wholesale Water Sales	30,000.00	6,220.50	12,441.01	0.00	41.47
10-00-4211	Drinking Water Charges	5,469,000.00	593,671.32	1,089,366.73	0.00	19.92
10-00-4215	Penalties & Late Charges	15,000.00	1,012.91	2,174.04	0.00	14.49
10-00-4240	Service Installations	10,000.00	6,594.00	11,083.00	0.00	110.83
10-00-4280	Rents & Leases	180,000.00	14,896.57	29,793.15	0.00	16.55
10-00-4290	Other Charges for Services	10,000.00	2,275.00	3,375.00	0.00	33.75
10-00-4610	Investment Revenue	3,000.00	1,262.66	2,432.45	0.00	81.08
10-00-4630	Miscellaneous Revenues	25,000.00	331.70	12,433.20	0.00	49.73
	<i>Revenue</i>	<i>5,742,000.00</i>	<i>626,264.66</i>	<i>1,163,098.58</i>	<i>0.00</i>	<i>20.26</i>
	NonDivisional	5,742,000.00	626,264.66	1,163,098.58	0.00	20.26
	Revenue	5,742,000.00	626,264.66	1,163,098.58	0.00	20.26
	Drinking Water					
	<i>Personnel Services</i>					
10-20-5110	Regular Employees	707,000.00	54,562.45	104,928.84	0.00	14.84
10-20-5130	Overtime	37,000.00	1,539.19	3,086.67	0.00	8.34
10-20-5210	HealthDental Insurance	132,000.00	6,759.92	13,519.83	0.00	10.24
10-20-5230	Social Security	55,000.00	4,250.96	8,181.12	0.00	14.87
10-20-5240	Retirement	136,000.00	10,766.33	20,768.53	0.00	15.27
10-20-5250	TrimetWBFPaid Leave OR	9,000.00	653.03	1,256.93	0.00	13.97
10-20-5270	Workers Compensation	20,000.00	678.67	2,015.72	0.00	10.08
10-20-5290	Other Employee Benefits	0.00	59.52	75.51	0.00	0.00
	<i>Personnel Services</i>	<i>1,096,000.00</i>	<i>79,270.07</i>	<i>153,833.15</i>	<i>0.00</i>	<i>14.04</i>
	<i>Materials & Services</i>					
10-20-6155	Contracted Services	258,900.00	6,924.39	15,683.67	60,671.50	6.06
10-20-6220	Electricity	41,000.00	3,005.83	7,114.34	34,100.00	17.35
10-20-6240	Natural Gas	3,000.00	203.98	403.57	2,275.41	13.45
10-20-6290	Other Utilities	5,000.00	389.44	598.88	2,160.00	11.98
10-20-6320	Buildings & Grounds	7,000.00	0.00	0.00	0.00	0.00
10-20-6340	System Maintenance	200,000.00	15,889.62	24,320.16	7,113.09	12.16

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
10-20-6410	Mileage	500.00	112.92	112.92	0.00	22.58
10-20-6420	Staff Training	12,500.00	2,112.60	2,772.60	0.00	22.18
10-20-6430	Certifications	2,000.00	0.00	195.00	0.00	9.75
10-20-6530	Small Tools & Equipment	10,000.00	1,433.18	1,497.66	0.00	14.98
10-20-6540	Safety Supplies	15,000.00	1,122.67	2,999.78	3,915.00	20.00
10-20-6550	Operational Supplies	10,000.00	0.00	914.77	0.00	9.15
10-20-6710	Purchased Water	1,200,000.00	306,559.36	452,242.14	747,757.86	37.69
10-20-6715	Water Quality Program	28,500.00	0.00	0.00	0.00	0.00
10-20-6760	Equipment Rental	8,000.00	0.00	0.00	0.00	0.00
10-20-6780	Taxes, Fees, Permits	18,000.00	1,068.63	1,443.63	3,250.00	8.02
	<i>Materials & Services</i>	<i>1,819,400.00</i>	<i>338,822.62</i>	<i>510,299.12</i>	<i>861,242.86</i>	<i>28.05</i>
	Drinking Water	2,915,400.00	418,092.69	664,132.27	861,242.86	22.78
	Debt Service					
	<i>Materials & Services</i>					
10-24-6815	Zions Bank Loan-Principal	193,000.00	0.00	0.00	0.00	0.00
10-24-6825	Zions Bank Loan-Interest	16,100.00	8,002.75	8,002.75	0.00	49.71
	<i>Materials & Services</i>	<i>209,100.00</i>	<i>8,002.75</i>	<i>8,002.75</i>	<i>0.00</i>	<i>3.83</i>
	Debt Service	209,100.00	8,002.75	8,002.75	0.00	3.83
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
10-29-8105	Transfers Out to Fund 05	1,069,000.00	89,083.00	178,166.00	0.00	16.67
10-29-8171	Transfers Out to Fund 71	1,500,000.00	125,000.00	250,000.00	0.00	16.67
10-29-9000	Contingency	657,259.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>3,226,259.00</i>	<i>214,083.00</i>	<i>428,166.00</i>	<i>0.00</i>	<i>13.27</i>
	Transfers & Contingencies	3,226,259.00	214,083.00	428,166.00	0.00	13.27
	Expense	6,350,759.00	640,178.44	1,100,301.02	861,242.86	17.33
10	Drinking Water	0.00	-13,913.78	38,227.40	-861,242.86	0.00
20	Wastewater Reclam. NonDivisional					
	<i>Beginning Fund Balance</i>					
20-00-3500	Fund Balance	507,588.00	0.00	-606,948.35	0.00	-119.57
	<i>Beginning Fund Balance</i>	<i>507,588.00</i>	<i>0.00</i>	<i>-606,948.35</i>	<i>0.00</i>	<i>-119.57</i>
	NonDivisional	507,588.00	0.00	-606,948.35	0.00	-119.57
	Fund Balance	507,588.00	0.00	-606,948.35	0.00	-119.57
	NonDivisional Revenue					
20-00-4212	Wastewater Charges	11,913,000.00	1,066,712.53	1,894,522.82	0.00	15.90
20-00-4215	Penalties & Late Charges	7,000.00	704.97	1,589.02	0.00	22.70
20-00-4290	Other Charges for Services	10,000.00	310.00	935.00	0.00	9.35
20-00-4610	Investment Revenue	1,000.00	211.19	406.84	0.00	40.68
20-00-4630	Miscellaneous Revenues	2,000.00	353.00	353.00	0.00	17.65
	<i>Revenue</i>	<i>11,933,000.00</i>	<i>1,068,291.69</i>	<i>1,897,806.68</i>	<i>0.00</i>	<i>15.90</i>
	NonDivisional	11,933,000.00	1,068,291.69	1,897,806.68	0.00	15.90
	Transfers & Contingencies					
	<i>Revenue</i>					
20-29-4930	Transfer In from Fund 30	154,600.00	12,883.00	25,766.00	0.00	16.67
	<i>Revenue</i>	<i>154,600.00</i>	<i>12,883.00</i>	<i>25,766.00</i>	<i>0.00</i>	<i>16.67</i>
	Transfers & Contingencies	154,600.00	12,883.00	25,766.00	0.00	16.67
	Revenue	12,087,600.00	1,081,174.69	1,923,572.68	0.00	15.91

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
Wastewater-Plant						
<i>Personnel Services</i>						
20-21-5110	Regular Employees	655,000.00	51,603.90	100,693.50	0.00	15.37
20-21-5130	Overtime	43,000.00	5,074.58	11,127.25	0.00	25.88
20-21-5210	HealthDental Insurance	209,000.00	11,659.55	23,319.05	0.00	11.16
20-21-5230	Social Security	51,000.00	4,260.49	8,367.58	0.00	16.41
20-21-5240	Retirement	123,000.00	9,514.56	18,657.05	0.00	15.17
20-21-5250	TrimetWBFPaid Leave OR	9,000.00	666.85	1,309.79	0.00	14.55
20-21-5260	Unemployment	0.00	0.00	2,354.02	0.00	0.00
20-21-5270	Workers Compensation	13,000.00	1,324.50	2,193.58	0.00	16.87
20-21-5290	Other Employee Benefits	0.00	-101.80	0.00	0.00	0.00
	<i>Personnel Services</i>	<i>1,103,000.00</i>	<i>84,002.63</i>	<i>168,021.82</i>	<i>0.00</i>	<i>15.23</i>
<i>Materials & Services</i>						
20-21-6155	Contracted Services	221,500.00	15,925.03	34,002.56	180,098.08	15.35
20-21-6220	Electricity	325,000.00	21,844.96	46,384.26	270,000.00	14.27
20-21-6240	Natural Gas	1,000.00	23.63	49.00	359.63	4.90
20-21-6250	Solid Waste Disposal	44,000.00	3,087.66	3,874.19	32,750.82	8.80
20-21-6290	Other Utilities	1,500.00	270.00	540.00	1,140.00	36.00
20-21-6310	Janitorial Services	14,000.00	1,086.71	2,173.42	6,520.26	15.52
20-21-6320	Buildings & Grounds	63,000.00	4,773.07	9,299.54	28,391.82	14.76
20-21-6342	WRF System Maintenance	185,000.00	-992.13	24,153.08	4,857.36	13.06
20-21-6410	Mileage	1,000.00	0.00	187.34	0.00	18.73
20-21-6420	Staff training	10,000.00	0.00	711.06	0.00	7.11
20-21-6430	Certifications	2,000.00	0.00	0.00	0.00	0.00
20-21-6525	Chemicals	77,000.00	4,455.75	6,568.15	70,431.85	8.53
20-21-6530	Small Tools & Equipment	8,000.00	384.94	1,773.67	0.00	22.17
20-21-6540	Safety Supplies	20,000.00	2,531.47	5,237.98	12,600.00	26.19
20-21-6550	Operational Supplies	5,000.00	309.16	309.16	0.00	6.18
20-21-6760	Equipment Rental	10,000.00	4,869.00	9,618.71	9,916.00	96.19
20-21-6780	Taxes, Fees, Permits	74,000.00	8,312.21	11,217.87	39,544.90	15.16
	<i>Materials & Services</i>	<i>1,062,000.00</i>	<i>66,881.46</i>	<i>156,099.99</i>	<i>656,610.72</i>	<i>14.70</i>
Wastewater-Plant		2,165,000.00	150,884.09	324,121.81	656,610.72	14.97
Wastewater-Collections						
<i>Personnel Services</i>						
20-22-5110	Regular Employees	503,000.00	38,481.66	84,101.65	0.00	16.72
20-22-5130	Overtime	22,000.00	4,026.23	9,904.46	0.00	45.02
20-22-5210	HealthDental Insurance	117,000.00	8,237.27	16,474.58	0.00	14.08
20-22-5230	Social Security	39,000.00	3,152.53	6,594.31	0.00	16.91
20-22-5240	Retirement	73,000.00	7,957.50	16,540.40	0.00	22.66
20-22-5250	TrimetWBFPaid Leave OR	7,000.00	490.03	1,026.43	0.00	14.66
20-22-5270	Workers Compensation	12,000.00	882.31	1,684.54	0.00	14.04
20-22-5290	Other Employee Benefits	0.00	0.00	80.00	0.00	0.00
	<i>Personnel Services</i>	<i>773,000.00</i>	<i>63,227.53</i>	<i>136,406.37</i>	<i>0.00</i>	<i>17.65</i>
<i>Materials & Services</i>						
20-22-6155	Contracted Services	58,600.00	1,044.23	2,528.08	0.00	4.31
20-22-6220	Electricity	53,000.00	2,607.67	5,512.84	44,100.00	10.40
20-22-6290	Other Utilities	2,000.00	41.51	83.02	480.00	4.15
20-22-6320	Buildings & Grounds	1,000.00	0.00	0.00	0.00	0.00
20-22-6342	Collection System Maint.	35,000.00	0.00	0.00	0.00	0.00
20-22-6410	Mileage	1,000.00	42.20	42.20	0.00	4.22
20-22-6420	Staff Training	18,000.00	1,519.80	2,425.52	0.00	13.48
20-22-6430	Certifications	2,000.00	0.00	640.00	0.00	32.00
20-22-6530	Small Tools & Equipment	25,000.00	0.00	114.16	0.00	0.46
20-22-6540	Safety Supplies	12,000.00	763.98	963.96	0.00	8.03
20-22-6550	Operational Supplies	5,000.00	14.97	180.95	0.00	3.62
20-22-6780	Taxes, Fees, Permits	24,000.00	2,326.73	3,092.81	15,660.80	12.89
	<i>Materials & Services</i>	<i>236,600.00</i>	<i>8,361.09</i>	<i>15,583.54</i>	<i>60,240.80</i>	<i>6.59</i>
Wastewater-Collections		1,009,600.00	71,588.62	151,989.91	60,240.80	15.05
Transfers & Contingencies						
<i>Transfers & Contingencies</i>						

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
20-29-8105	Transfers Out to Fund 05	2,030,000.00	169,167.00	338,334.00	0.00	16.67
20-29-8150	Transfers Out to Fund 50	3,482,000.00	607,000.00	607,000.00	0.00	17.43
20-29-8172	Transfers Out to Fund 72	3,200,000.00	266,667.00	533,334.00	0.00	16.67
20-29-9000	Contingency	693,588.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>9,405,588.00</i>	<i>1,042,834.00</i>	<i>1,478,668.00</i>	<i>0.00</i>	<i>15.72</i>
	Transfers & Contingencies	9,405,588.00	1,042,834.00	1,478,668.00	0.00	15.72
20	Expense	12,580,188.00	1,265,306.71	1,954,779.72	716,851.52	15.54
	Wastewater Reclam.	15,000.00	-184,132.02	-638,155.39	-716,851.52	-4,254.37
30	Watershed Protection NonDivisional					
	<i>Beginning Fund Balance</i>					
30-00-3500	Fund Balance	50,874.00	0.00	6,453.68	0.00	12.69
	<i>Beginning Fund Balance</i>	<i>50,874.00</i>	<i>0.00</i>	<i>6,453.68</i>	<i>0.00</i>	<i>12.69</i>
	NonDivisional	50,874.00	0.00	6,453.68	0.00	12.69
	Fund Balance	50,874.00	0.00	6,453.68	0.00	12.69
	NonDivisional Revenue					
30-00-4213	Watershed Protection Charges	1,751,000.00	148,022.18	286,022.15	0.00	16.33
30-00-4215	Penalties & Late charges	1,000.00	134.84	262.16	0.00	26.22
30-00-4290	Other Charges for Services	25,000.00	1,640.00	2,205.00	0.00	8.82
30-00-4610	Investment Revenue	2,000.00	19.51	37.56	0.00	1.88
	<i>Revenue</i>	<i>1,779,000.00</i>	<i>149,816.53</i>	<i>288,526.87</i>	<i>0.00</i>	<i>16.22</i>
	NonDivisional	1,779,000.00	149,816.53	288,526.87	0.00	16.22
	Revenue	1,779,000.00	149,816.53	288,526.87	0.00	16.22
	Watershed Protection Personnel Services					
30-23-5110	Regular Employees	113,000.00	9,449.73	18,759.75	0.00	16.60
30-23-5130	Overtime	1,000.00	0.00	0.00	0.00	0.00
30-23-5210	HealthDental Insurance	38,000.00	2,643.89	5,287.80	0.00	13.92
30-23-5230	Social Security	9,000.00	707.27	1,365.41	0.00	15.17
30-23-5240	Retirement	22,000.00	1,769.00	3,418.21	0.00	15.54
30-23-5250	TrimetWBFPaid Leave OR	2,000.00	109.62	211.98	0.00	10.60
30-23-5270	Workers Compensation	1,000.00	311.59	378.44	0.00	37.84
	<i>Personnel Services</i>	<i>186,000.00</i>	<i>14,991.10</i>	<i>29,421.59</i>	<i>0.00</i>	<i>15.82</i>
	<i>Materials & Services</i>					
30-23-6155	Contracted Services	163,000.00	667.20	667.20	40,706.16	0.41
30-23-6340	System Maintenance	45,000.00	0.00	0.00	0.00	0.00
30-23-6420	Staff Training	3,000.00	0.00	0.00	0.00	0.00
30-23-6430	Certifications	1,000.00	0.00	0.00	0.00	0.00
30-23-6530	Small Tools & Equipment	1,000.00	0.00	0.00	0.00	0.00
30-23-6540	Safety Supplies	1,000.00	0.00	0.00	0.00	0.00
30-23-6550	Operational Supplies	7,000.00	9.99	9.99	0.00	0.14
30-23-6730	Communications	55,000.00	0.00	0.00	13,643.73	0.00
30-23-6780	Taxes, Fees, Permits	4,400.00	0.00	0.00	0.00	0.00
	<i>Materials & Services</i>	<i>280,400.00</i>	<i>677.19</i>	<i>677.19</i>	<i>54,349.89</i>	<i>0.24</i>
	Watershed Protection	466,400.00	15,668.29	30,098.78	54,349.89	6.45
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
30-29-8105	Transfers Out to Fund 05	1,069,000.00	89,083.00	178,166.00	0.00	16.67
30-29-8120	Transfers Out to Fund 20	154,600.00	12,883.00	25,766.00	0.00	16.67
30-29-9000	Contingency	138,874.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>1,362,474.00</i>	<i>101,966.00</i>	<i>203,932.00</i>	<i>0.00</i>	<i>14.97</i>

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
	Transfers & Contingencies	1,362,474.00	101,966.00	203,932.00	0.00	14.97
30	Expense Watershed Protection	1,828,874.00 1,000.00	117,634.29 32,182.24	234,030.78 60,949.77	54,349.89 -54,349.89	12.80 6,094.98
50	WW Revenue Bond Debt Service NonDivisional					
	<i>Beginning Fund Balance</i>					
50-00-3500	Fund Balance	527,978.00	0.00	7,340.70	0.00	1.39
	<i>Beginning Fund Balance</i>	<i>527,978.00</i>	<i>0.00</i>	<i>7,340.70</i>	<i>0.00</i>	<i>1.39</i>
	NonDivisional	527,978.00	0.00	7,340.70	0.00	1.39
	Fund Balance	527,978.00	0.00	7,340.70	0.00	1.39
	NonDivisional Revenue					
50-00-4610	Investment Revenue	3,000.00	0.00	1,733.79	0.00	57.79
	<i>Revenue</i>	<i>3,000.00</i>	<i>0.00</i>	<i>1,733.79</i>	<i>0.00</i>	<i>57.79</i>
	NonDivisional	3,000.00	0.00	1,733.79	0.00	57.79
	Transfers & Contingencies Revenue					
50-29-4920	Transfer In from Fund 20	3,482,000.00	607,000.00	607,000.00	0.00	17.43
	<i>Revenue</i>	<i>3,482,000.00</i>	<i>607,000.00</i>	<i>607,000.00</i>	<i>0.00</i>	<i>17.43</i>
	Transfers & Contingencies	3,482,000.00	607,000.00	607,000.00	0.00	17.43
	Revenue	3,485,000.00	607,000.00	608,733.79	0.00	17.47
	Debt Service Materials & Services					
50-24-6810	2010 SRF Loan Principal	965,000.00	480,065.00	480,065.00	0.00	49.75
50-24-6811	2021 IFA Loan Principal	323,000.00	0.00	0.00	0.00	0.00
50-24-6813	JPM Bank Loan Principal	1,450,000.00	0.00	0.00	0.00	0.00
50-24-6820	2010 SRF Loan Interest	260,000.00	106,933.00	106,933.00	0.00	41.13
50-24-6822	2021 IFA Loan Interest	154,000.00	0.00	0.00	0.00	0.00
50-24-6823	JPM Bank Loan Interest	271,000.00	0.00	0.00	0.00	0.00
	<i>Materials & Services</i>	<i>3,423,000.00</i>	<i>586,998.00</i>	<i>586,998.00</i>	<i>0.00</i>	<i>17.15</i>
	Debt Service	3,423,000.00	586,998.00	586,998.00	0.00	17.15
50	Expense WW Revenue Bond Debt Service	3,423,000.00 589,978.00	586,998.00 20,002.00	586,998.00 29,076.49	0.00 0.00	17.15 4.93
71	Drinking Water Capital NonDivisional					
	<i>Beginning Fund Balance</i>					
71-00-3500	Fund Balance	3,487,371.00	0.00	62,793.23	0.00	1.80
	<i>Beginning Fund Balance</i>	<i>3,487,371.00</i>	<i>0.00</i>	<i>62,793.23</i>	<i>0.00</i>	<i>1.80</i>
	NonDivisional	3,487,371.00	0.00	62,793.23	0.00	1.80
	Fund Balance	3,487,371.00	0.00	62,793.23	0.00	1.80
	NonDivisional Revenue					
71-00-4221	System Development-Reimburse	50,000.00	79,162.00	96,554.00	0.00	193.11
71-00-4225	System Development-Improvement	50,000.00	73,542.00	89,700.00	0.00	179.40
71-00-4610	Investment Revenue	50,000.00	13,094.41	25,225.73	0.00	50.45
	<i>Revenue</i>	<i>150,000.00</i>	<i>165,798.41</i>	<i>211,479.73</i>	<i>0.00</i>	<i>140.99</i>

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Period Amt</u>	<u>End Bal</u>	<u>Encumbered</u>	<u>% of Budget</u>
	NonDivisional	150,000.00	165,798.41	211,479.73	0.00	140.99
	Transfers & Contingencies					
	<i>Revenue</i>					
71-29-4910	Transfer In from Fund 10	1,500,000.00	125,000.00	250,000.00	0.00	16.67
	<i>Revenue</i>	<i>1,500,000.00</i>	<i>125,000.00</i>	<i>250,000.00</i>	<i>0.00</i>	<i>16.67</i>
	Transfers & Contingencies	1,500,000.00	125,000.00	250,000.00	0.00	16.67
	<i>Revenue</i>	1,650,000.00	290,798.41	461,479.73	0.00	27.97
	Drinking Water					
	<i>Capital Outlay</i>					
71-20-7200	Infrastructure	500,000.00	8,338.41	9,999.72	52,171.14	2.00
71-20-7300	Buildings & Improvements	25,000.00	0.00	0.00	0.00	0.00
71-20-7520	Equipment	200,000.00	0.00	5,866.42	0.00	2.93
71-20-7530	Information Technology	75,000.00	0.00	0.00	6,788.44	0.00
71-20-7600	Capital Improvement Projects	2,400,000.00	37,324.80	37,324.80	67,412.67	1.56
	<i>Capital Outlay</i>	<i>3,200,000.00</i>	<i>45,663.21</i>	<i>53,190.94</i>	<i>126,372.25</i>	<i>1.66</i>
	Drinking Water	3,200,000.00	45,663.21	53,190.94	126,372.25	1.66
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
71-29-9000	Contingency	370,000.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>370,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers & Contingencies	370,000.00	0.00	0.00	0.00	0.00
71	Expense	3,570,000.00	45,663.21	53,190.94	126,372.25	1.49
	Drinking Water Capital	1,567,371.00	245,135.20	471,082.02	-126,372.25	30.06
72	Wastewater Reclamation Capital					
	NonDivisional					
	<i>Beginning Fund Balance</i>					
72-00-3500	Fund Balance	2,557,963.00	0.00	-1,011,212.03	0.00	-39.53
	<i>Beginning Fund Balance</i>	<i>2,557,963.00</i>	<i>0.00</i>	<i>-1,011,212.03</i>	<i>0.00</i>	<i>-39.53</i>
	NonDivisional	2,557,963.00	0.00	-1,011,212.03	0.00	-39.53
	<i>Fund Balance</i>	2,557,963.00	0.00	-1,011,212.03	0.00	-39.53
	NonDivisional					
	<i>Revenue</i>					
72-00-4220	System Development Charges	100,000.00	30,990.00	46,485.00	0.00	46.49
72-00-4610	Investment Revenue	30,000.00	14,281.07	27,511.75	0.00	91.71
72-00-4630	Miscellaneous Revenues	0.00	105,000.00	105,000.00	0.00	0.00
72-00-4650	Proceeds From Borrowing	1,500,000.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	<i>1,630,000.00</i>	<i>150,271.07</i>	<i>178,996.75</i>	<i>0.00</i>	<i>10.98</i>
	NonDivisional	1,630,000.00	150,271.07	178,996.75	0.00	10.98
	Transfers & Contingencies					
	<i>Revenue</i>					
72-29-4920	Transfer In from Fund 20	3,200,000.00	266,667.00	533,334.00	0.00	16.67
	<i>Revenue</i>	<i>3,200,000.00</i>	<i>266,667.00</i>	<i>533,334.00</i>	<i>0.00</i>	<i>16.67</i>
	Transfers & Contingencies	3,200,000.00	266,667.00	533,334.00	0.00	16.67

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
	Revenue	4,830,000.00	416,938.07	712,330.75	0.00	14.75
	Wastewater-Plant					
	<i>Capital Outlay</i>					
72-21-7300	Buildings & Improvements	25,000.00	0.00	23,997.00	0.00	95.99
72-21-7520	Equipment	690,000.00	5,662.54	62,764.92	397,382.49	9.10
72-21-7530	Information Technology	115,000.00	0.00	0.00	98,014.43	0.00
72-21-7600	Capital Improvement Projects	900,000.00	32,439.50	37,093.75	882,320.57	4.12
	<i>Capital Outlay</i>	<i>1,730,000.00</i>	<i>38,102.04</i>	<i>123,855.67</i>	<i>1,377,717.49</i>	<i>7.16</i>
	Wastewater-Plant	1,730,000.00	38,102.04	123,855.67	1,377,717.49	7.16
	Wastewater-Collections					
	<i>Capital Outlay</i>					
72-22-7200	Infrastructure	225,000.00	0.00	0.00	0.00	0.00
72-22-7520	Equipment	30,000.00	0.00	0.00	0.00	0.00
72-22-7600	Capital Improvement Projects	3,600,000.00	228,925.45	339,618.59	1,697,924.21	9.43
	<i>Capital Outlay</i>	<i>3,855,000.00</i>	<i>228,925.45</i>	<i>339,618.59</i>	<i>1,697,924.21</i>	<i>8.81</i>
	Wastewater-Collections	3,855,000.00	228,925.45	339,618.59	1,697,924.21	8.81
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
72-29-9000	Contingency	653,800.00	0.00	0.00	0.00	0.00
	<i>Transfers & Contingencies</i>	<i>653,800.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers & Contingencies	653,800.00	0.00	0.00	0.00	0.00
72	Expense	6,238,800.00	267,027.49	463,474.26	3,075,641.70	7.43
	Wastewater Reclamation Capital	1,149,163.00	149,910.58	-762,355.54	-3,075,641.70	-66.34
73	Watershed Protection Capital					
	NonDivisional					
	<i>Beginning Fund Balance</i>					
73-00-3500	Fund Balance	2,613,105.00	0.00	30,571.09	0.00	1.17
	<i>Beginning Fund Balance</i>	<i>2,613,105.00</i>	<i>0.00</i>	<i>30,571.09</i>	<i>0.00</i>	<i>1.17</i>
	NonDivisional	2,613,105.00	0.00	30,571.09	0.00	1.17
	Fund Balance	2,613,105.00	0.00	30,571.09	0.00	1.17
	NonDivisional					
	<i>Revenue</i>					
73-00-4610	Investment Revenue	20,000.00	8,437.42	16,254.26	0.00	81.27
	<i>Revenue</i>	<i>20,000.00</i>	<i>8,437.42</i>	<i>16,254.26</i>	<i>0.00</i>	<i>81.27</i>
	NonDivisional	20,000.00	8,437.42	16,254.26	0.00	81.27
	Revenue	20,000.00	8,437.42	16,254.26	0.00	81.27
	Watershed Protection					
	<i>Capital Outlay</i>					
73-23-7600	Capital Improvement Projects	300,000.00	0.00	0.00	133,160.00	0.00
	<i>Capital Outlay</i>	<i>300,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>133,160.00</i>	<i>0.00</i>
	Watershed Protection	300,000.00	0.00	0.00	133,160.00	0.00
	Transfers & Contingencies					
	<i>Transfers & Contingencies</i>					
73-29-9000	Contingency	50,000.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Encumbered	% of Budget
	<i>Transfers & Contingencies</i>	50,000.00	0.00	0.00	0.00	0.00
	Transfers & Contingencies	50,000.00	0.00	0.00	0.00	0.00
73	Expense	350,000.00	0.00	0.00	133,160.00	0.00
	Watershed Protection	2,283,105.00	8,437.42	46,825.35	-133,160.00	2.05
	Capital					
	Revenue Total	33,839,000.00	3,544,025.31	5,894,652.48	0.00	0.1742
	Expense Total	<u>40,056,913.00</u>	<u>3,266,446.19</u>	<u>5,073,244.75</u>	<u>5,519,332.09</u>	<u>0.1267</u>

General Ledger

Account Roll up



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Period 02 - 02

Fiscal Year 2024

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
Revenue	Revenue				
4210	Water Sales - CRW	\$ 30,000.00	\$ 6,220.50	\$ 12,441.01	41.5%
4211	Water sales	\$ 5,469,000.00	\$ 593,671.32	\$ 1,089,366.73	19.9%
4212	Wastewater Charges	\$ 11,913,000.00	\$ 1,066,712.53	\$ 1,894,522.82	15.9%
4213	Watershed protection fees	\$ 1,751,000.00	\$ 148,022.18	\$ 286,022.15	16.3%
4215	Penalties & late charges	\$ 23,000.00	\$ 1,852.72	\$ 4,025.22	17.5%
4220	System Development Charges	\$ 100,000.00	\$ 30,990.00	\$ 46,485.00	46.5%
4221	System Development-Reimburse	\$ 50,000.00	\$ 79,162.00	\$ 96,554.00	193.1%
4225	System Development-Improvement	\$ 50,000.00	\$ 73,542.00	\$ 89,700.00	179.4%
4227	System Development-Compliance	\$ -	\$ 1,992.00	\$ 2,430.00	0.0%
4230	Contract services	\$ 57,400.00	\$ 9,400.00	\$ 13,400.00	23.3%
4240	Service installations	\$ 10,000.00	\$ 6,594.00	\$ 11,083.00	110.8%
4280	Rents & leases	\$ 180,000.00	\$ 14,896.57	\$ 29,793.15	16.6%
4290	Other charges for services	\$ 45,000.00	\$ 4,225.00	\$ 6,515.00	14.5%
4610	Investment revenue	\$ 119,000.00	\$ 40,992.79	\$ 81,010.20	68.1%
4630	Miscellaneous revenues	\$ 37,000.00	\$ 106,868.70	\$ 120,538.20	325.8%
4650	Proceeds from borrowing	\$ 1,500,000.00	\$ -	\$ -	0.0%
		\$ 21,334,400.00	\$ 2,185,142.31	\$ 3,783,886.48	17.7%
4910	Transfer in from Fund 10	\$ 2,569,000.00	\$ 214,083.00	\$ 428,166.00	16.7%
4920	Transfer in from Fund 20	\$ 8,712,000.00	\$ 1,042,834.00	\$ 1,478,668.00	17.0%
4930	Transfer in from Fund 30	\$ 1,223,600.00	\$ 101,966.00	\$ 203,932.00	16.7%
Revenue	Revenue	\$ 33,839,000.00	\$ 3,544,025.31	\$ 5,894,652.48	17.4%
Expense	Expense				
Personnel Services					
5110	Regular employees	\$ 3,711,000.00	\$ 293,507.91	\$ 602,275.99	16.2%
5130	Overtime	\$ 123,000.00	\$ 11,974.47	\$ 26,544.21	21.6%
5210	Employee Ins	\$ 814,000.00	\$ 50,862.86	\$ 101,725.72	12.5%
5230	Social Security	\$ 289,000.00	\$ 22,862.10	\$ 45,361.74	15.7%
5240	Retirement	\$ 692,000.00	\$ 56,024.39	\$ 111,080.65	16.1%
5250	Trimet	\$ 62,000.00	\$ 3,541.98	\$ 7,028.19	11.3%
5260	Unemployment	\$ 5,000.00	\$ -	\$ 2,354.02	47.1%
5270	Workers compensation	\$ 49,000.00	\$ 3,275.78	\$ 6,551.56	13.4%
5290	Other employee benefits	\$ 15,000.00	\$ (42.28)	\$ 155.51	1.0%
		\$ 5,760,000.00	\$ 442,007.21	\$ 903,077.59	15.7%
Materials & Services					
6110	Legal services	\$ 300,000.00	\$ 17,132.62	\$ 17,887.12	6.0%
6120	Accounting & audit services	\$ 76,000.00	\$ -	\$ 525.00	0.7%
6155	Contracted Services	\$ 1,408,500.00	\$ 56,984.62	\$ 110,720.91	7.9%
6175	Records Management	\$ 8,500.00	\$ 387.33	\$ 801.12	9.4%
6180	Dues & subscriptions	\$ 42,000.00	\$ 2,346.00	\$ 5,954.50	14.2%
6220	Electricity	\$ 435,000.00	\$ 28,550.72	\$ 61,606.01	14.2%

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
6230	Telephone	\$ 59,700.00	\$ 6,387.66	\$ 7,267.41	12.2%
6240	Natural gas	\$ 9,000.00	\$ 333.18	\$ 671.51	7.5%
6250	Solid waste disposal	\$ 44,000.00	\$ 3,087.66	\$ 3,874.19	8.8%
6290	Other utilities	\$ 13,500.00	\$ 922.57	\$ 1,665.14	12.3%
6310	Janitorial services	\$ 34,000.00	\$ 2,756.70	\$ 5,513.40	16.2%
6320	Buildings & grounds	\$ 108,000.00	\$ 5,798.00	\$ 16,605.39	15.4%
6330	Vehicle & equipment maint.	\$ 80,000.00	\$ 12,038.21	\$ 14,139.29	17.7%
6340	Distribution system maint	\$ 245,000.00	\$ 15,889.62	\$ 24,320.16	9.9%
6342	Collection system maint.	\$ 220,000.00	\$ (992.13)	\$ 24,153.08	11.0%
6350	Computer maintenance	\$ 434,500.00	\$ 22,800.34	\$ 59,601.78	13.7%
6410	Mileage	\$ 5,500.00	\$ 155.12	\$ 342.46	6.2%
6420	Staff training	\$ 88,500.00	\$ 5,527.92	\$ 9,790.76	11.1%
6430	Certifications	\$ 8,000.00	\$ -	\$ 835.00	10.4%
6440	Board travel & training	\$ 5,000.00	\$ 37.34	\$ 127.17	2.5%
6510	Office supplies	\$ 36,000.00	\$ 841.27	\$ 5,180.71	14.4%
6520	Fuel & oils	\$ 50,000.00	\$ 3,102.68	\$ 5,766.37	11.5%
6525	Chemicals	\$ 77,000.00	\$ 4,455.75	\$ 6,568.15	8.5%
6530	Small tools & equipment	\$ 45,000.00	\$ 1,683.67	\$ 3,251.04	7.2%
6540	Safety supplies	\$ 55,000.00	\$ 4,719.08	\$ 9,772.44	17.8%
6550	Operational Supplies	\$ 30,000.00	\$ 334.12	\$ 1,414.87	4.7%
6560	Uniforms	\$ 42,000.00	\$ 1,389.73	\$ 3,685.50	8.8%
6570	In-House Laboratory Services	\$ 15,000.00	\$ -	\$ -	0.0%
6610	Board compensation	\$ 2,500.00	\$ -	\$ -	0.0%
6620	Election Costs	\$ 500.00	\$ -	\$ -	0.0%
6710	Purchased water	\$ 1,200,000.00	\$ 306,559.36	\$ 452,242.14	37.7%
6715	Water quality program	\$ 28,500.00	\$ -	\$ -	0.0%
6720	Insurance	\$ 235,000.00	\$ 16,101.68	\$ 32,203.36	13.7%
6730	Communications	\$ 94,000.00	\$ 4,138.17	\$ 5,239.45	5.6%
6740	Advertising	\$ 7,000.00	\$ 249.00	\$ 374.00	5.3%
6760	Equipment Rental	\$ 21,000.00	\$ 5,147.64	\$ 9,897.35	47.1%
6770	Bank charges	\$ 165,000.00	\$ 17,291.33	\$ 29,934.12	18.1%
6780	Taxes, Fees & Permits	\$ 121,400.00	\$ 11,707.57	\$ 15,804.31	13.0%
6790	Miscellaneous Expense	\$ 1,000.00	\$ -	\$ -	0.0%
		\$ 5,850,600.00	\$ 557,864.53	\$ 947,735.21	16.2%
<u>Debt Service and Special Payments</u>					
6810	2010 SRF Loan Principal	\$ 965,000.00	\$ 480,065.00	\$ 480,065.00	49.8%
6811	2010 IFA Loan Principal	\$ 323,000.00	\$ -	\$ -	0.0%
6813	JPM Bank Loan Principal	\$ 1,450,000.00	\$ -	\$ -	0.0%
6815	Zions Bank loan-principal	\$ 193,000.00	\$ -	\$ -	0.0%
6820	2010 SRF Loan Interest	\$ 260,000.00	\$ 106,933.00	\$ 106,933.00	41.1%
6822	2010 IFA Loan Interest	\$ 154,000.00	\$ -	\$ -	0.0%
6823	JPM Bank Loan Interest	\$ 271,000.00	\$ -	\$ -	0.0%
6825	Zions Bank loan-interest	\$ 16,100.00	\$ 8,002.75	\$ 8,002.75	49.7%
		\$ 3,632,100.00	\$ 595,000.75	\$ 595,000.75	16.4%
<u>Capital Outlay</u>					
7200	Infrastructure	\$ 725,000.00	\$ 8,338.41	\$ 9,999.72	1.4%
7300	Buildings & Improvements	\$ 50,000.00	\$ -	\$ 23,997.00	48.0%
7520	Equipment	\$ 920,000.00	\$ 5,662.54	\$ 68,631.34	7.5%
7530	Information Technology	\$ 190,000.00	\$ -	\$ -	0.0%
7600	Capital Improvement Projects	\$ 7,200,000.00	\$ 298,689.75	\$ 414,037.14	5.8%
		\$ 9,085,000.00	\$ 312,690.70	\$ 516,665.20	5.7%
<u>Transfers</u>					
8105	Transfers out to Fund 05	\$ 4,168,000.00	\$ 347,333.00	\$ 694,666.00	16.7%

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
8120	Transfers out to Fund 20	\$ 154,600.00	\$ 12,883.00	\$ 25,766.00	16.7%
8150	Transfers out to Fund 50	\$ 3,482,000.00	\$ 607,000.00	\$ 607,000.00	17.4%
8171	Transfers out to Fund 71	\$ 1,500,000.00	\$ 125,000.00	\$ 250,000.00	16.7%
8172	Transfers out to Fund 72	\$ 3,200,000.00	\$ 266,667.00	\$ 533,334.00	16.7%
		\$ 12,504,600.00	\$ 1,358,883.00	\$ 2,110,766.00	16.9%
		\$ 36,832,300.00	\$ 3,266,446.19	\$ 5,073,244.75	13.8%
9000	Contingency	\$ 3,240,613.00	\$ -	\$ -	0.0%
Expense	Expense	\$ 40,072,913.00	\$ 3,266,446.19	\$ 5,073,244.75	12.7%
Revenue Total		\$ 33,839,000.00	\$ 3,544,025.31	\$ 5,894,652.48	17.4%
Expense Total		\$ 40,072,913.00	\$ 3,266,446.19	\$ 5,073,244.75	12.7%
Grand Total		\$ (6,233,913.00)	\$ 277,579.12	\$ 821,407.73	-13.2%