

KRISTA MUTUAL WATER COMPANY
Profit & Loss Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4101 · Water Service Fees - Houses	125,938.22	131,040.00	-5,101.78	96.1%
4105 · Water Service Fees - Lots	3,360.00	3,600.00	-240.00	93.3%
4160 · Lien fees paid	960.00			
4200 · Transfer Fees, Late Ch & Refund				
4210 · Transfer Fees	530.00			
4220 · Late Fees	2,232.00			
4230 · Refunds, NSF & Misc Income	200.00			
4240 · Turn On/Off Charge	2,360.00			
Total 4200 · Transfer Fees, Late Ch & Refund	5,322.00			
4700 · Interest Income	4.71			
4710 · Returned Check Charges	110.00			
Total Income	135,694.93	134,640.00	1,054.93	100.8%
Expense				
6004 · Education Expense	693.77			
6005 · Material & Supplies	1,094.67	2,000.00	-905.33	54.7%
6010 · Contract Labor	19,242.28	28,000.00	-8,757.72	68.7%
6015 · Advertising and Promotion	0.00	50.00	-50.00	0.0%
6250 · Dues and Subscriptions	436.48	400.00	36.48	109.1%
6490 · Office Supplies	900.63	1,500.00	-599.37	60.0%
6600 · Payroll Expenses	25,333.85	28,100.00	-2,766.15	90.2%
6602 · Payroll - Taxes				
6603 · Fed Tax Deposit-941	6,116.43			
6604 · Fed Tax Deposit - 940	999.01			
6605 · EDD Tax Deposit-DE88	1,137.98			
6602 · Payroll - Taxes - Other	0.00	9,000.00	-9,000.00	0.0%
Total 6602 · Payroll - Taxes	8,253.42	9,000.00	-746.58	91.7%
6610 · Insurance Expense				
6611 · General Liability Insurance	2,435.00	2,200.00	235.00	110.7%
6612 · Health Insurance	5,016.00	5,100.00	-84.00	98.4%
6616 · Worker's Compensation	873.32	600.00	273.32	145.6%
Total 6610 · Insurance Expense	8,324.32	7,900.00	424.32	105.4%
6620 · Water Analysis and Fees	1,580.00	2,600.00	-1,020.00	60.8%
6621 · Repairs and Maintenance	200.00	1,000.00	-800.00	20.0%
6623 · Fuel	284.17	100.00	184.17	284.2%
6632 · Office Expense	738.12	2,700.00	-1,961.88	27.3%
6635 · Bank Charges & NSF Fees	59.00	50.00	9.00	118.0%

11:55 AM

01/10/19

Accrual Basis

KRISTA MUTUAL WATER COMPANY
Profit & Loss Budget vs. Actual
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
6640 · Phone Expense				
6641 · Telephone and Relay Expense	1,292.32	1,500.00	-207.68	86.2%
6642 · Satellite Phone	520.34			
Total 6640 · Phone Expense	1,812.66	1,500.00	312.66	120.8%
6645 · Power				
6645.1 · Power well	20,812.00			
6645.2 · Power Office	219.86			
6645.3 · Power tanks	120.11			
6645 · Power - Other	0.00	23,000.00	-23,000.00	0.0%
Total 6645 · Power	21,151.97	23,000.00	-1,848.03	92.0%
6650 · Gas - Office Utility	110.29	1,000.00	-889.71	11.0%
6658 · Postage and Delivery	3,209.55	1,800.00	1,409.55	178.3%
6670 · Professional Fees	5,725.00	4,500.00	1,225.00	127.2%
6718 · Rent Expense	2,500.00	3,000.00	-500.00	83.3%
6720 · Permit License & Land Use Fees	176.00	1,100.00	-924.00	16.0%
6731 · Taxes - Real Estate	987.00	1,100.00	-113.00	89.7%
6950 · Taxes - State	825.00	800.00	25.00	103.1%
8510 · Bank Service Charges	12.00			
Total Expense	103,650.18	121,200.00	-17,549.82	85.5%
Net Ordinary Income	32,044.75	13,440.00	18,604.75	238.4%
Net Income	<u>32,044.75</u>	<u>13,440.00</u>	<u>18,604.75</u>	<u>238.4%</u>