Sweetwater Springs Water District
FY 2013-14 Operating Budget Variances as of March 31, 2014 (75%)

Note: Document is cumulative. Changes to text made from previous reports are *'d in the "Changed" column and underlined.

	FY 2013-14 Actual	2013-14 Budget	$ Over Budget for the Year	% of Budget	Notes (Underlined notes reflect changes since last report)	*=Ch ged
Ordinary Income/Expense						
Income						
OPERATING REVENUE						
4031 · Water Sales						
4031.10· Base Rate	1,006,057	1,332,100	-326,043	75.52%		
4031.11· Current Charges	476,331	675,100	-198,770	70.56%		
4031.12· Capital Debt Reduction Charge	183,437	245,800	-62,363	74.63%		
4031.1 · Other Water Sales Revenue	57,391	0	57,391	100.0%		
Total 4031 · Water Sales	1,723,215	2,253,000	-529,785	76.49%	This is a cash water sales figure.	
Total OPERATING REVENUE	1,723,215	2,253,000	-529,785	76.49%		
NON-OPERATING REVENUE						
1700 · Interest	5,209	7,500	-2,291	69.45%	Reflects interest earnings thru 3Q	*
3600 · Construction New Services	2,883	5,000	-2,117	57.66%		
3601 · Construction - Service Upgrades	0	2,000	-2,000	0.0%		
4032 · Rent	68,155	75,400	-7,245	90.39%	In the 1Q, Crystal Communications paid past amounts owed in addition to current rent.	
4227 · SCWA reimbursement	0	2,500	-2,500	0.0%		
4040 · Miscellaneous Income	2,345	1,000	1,345	234.47%	In the 1Q, surplus bond refinancing funds totalling $2057.91 were placed here.	
Total NON-OPERATING REVENUE	78,591	93,400	-14,809	84.15%		
Total Income	1,801,806	2,346,400	-544,594	76.79%		
Expense						
OPERATING EXPENSES						
SALARY & BENEFITS						
Salary						
5910 · Wages	524,628	693,626	-168,998	75.64%	-	
5912 · Overtime	21,081	30,772	-9,691	68.51%		
5916 · On-Call Pay	23,134	33,090	-9,956	69.91%		
5918 · Extra help - Contract	27,789	37,100	-9,311	74.9%		
Total Salary	596,632	794,588	-197,956	75.09%		
Benefits						
5500 · Flex Spending (Flex spending monies p	-2,567		-2,567	100.0%		
5920 · Retirement	95,069	115,563	-20,494	82.27%		
5922 · Payroll Taxes - Employer Paid	11,466	14,021	-2,555	81.78%		
5930 · Health/Dental/Vision/AFLAC Ins.	108,536	143,762	-35,226	75.5%	In the 1Q, expenses reflect payment thru October.	
5931 · Retiree Health	2,094	17,324	-15,230	12.09%		
5940 · Workers Comp Insurance	21,146	25,746	-4,600	82.13%	In the 1Q, expenses include pymt for FY 2012-13 Audit; in the 2Q, worker's comp was paid for the remainder of the year.	
Total Benefits	235,745	316,416	-80,671	74.51%		
Total SALARY & BENEFITS	832,377	1,111,004	-278,627	74.92%		
SERVICES & SUPPLIES						
Communications						

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6040-I · Internet service	1,337	1,800	-463	74.29%		
6040-C · Cell Phones	1,797	2,900	-1,103	61.96%		
6040-P · Pagers & Radios	326	850	-524	38.41%		
6040-T · Telephones	14,083	16,500	-2,417	85.35%		
Total Communications	17,543	22,050	-4,507	79.56%		
Insurances						
6101 · Gen. Liability	25,412	21,000	4,412	121.01%	(Paid for the year)	
6102 · Auto/Equipment	5,170	14,000	-8,830	36.93%		
Total Insurances	30,582	35,000	-4,418	87.38%		
Maint/Rep - Office & Vehicles						
6140 · Vehicle Maintenance	7,777	16,000	-8,223	48.61%		
6151 · Office Maintenance	4,381	4,600	-219	95.24%	In the 2Q, the answering service was paid for the year. Also, the annual phone maintenance contract was paid ($1450) with a fee that almost doubled compared to past years.	
Total Maint/Rep - Office & Vehicles	12,159	20,600	-8,441	59.02%		
Maint/Repair - Facilities						
6085 · Janitorial Services	5,848	7,850	-2,002	74.49%		
6100 · SCADA system	898	5,000	-4,102	17.96%		
6180 · Distribution System Repairs	22,411	52,000	-29,589	43.1%		
6235 · Treatment Sys/Well Repairs	36,913	45,000	-8,087	82.03%	-	
6143 · Generator Maintenance	0	3,200	-3,200	0.0%	In the 2Q, $2378 in unbudgeted maintenance was paid for repair of the office generator, all to be reimbursed by Ferrellgas. (Reimbursed in the 3Q.)	*
Total Maint/Repair - Facilities	66,069	113,050	-46,981	58.44%		
Miscellaneous Expenses						
6280 · Memberships	9,128	9,020	108	101.19%		
6303 · Claims	7,586	1,500	6,086	505.73%	In the 2Q, $7586 claim paid on behalf of MiCasita complex to repave parking lot after the Mill Street Emergency leak.	
6593 · Governmental Fees	24,582	20,650	3,932	119.04%	1Q expense includes water system fees, paid twice yearly but higher than budgeted this year, and annual LAFCO costs.	
Total Miscellaneous Expenses	41,296	31,170	10,126	132.49%		
Office Expense						
6410 · Postage	11,164	16,000	-4,836	69.77%		
6430 · Printing Expense	4,200	8,450	-4,250	49.71%		
6461 · Office Supplies	3,238	4,000	-762	80.94%	-	
6800 · Subscriptions/Legal Notices	718	700	18	102.6%		
6890 · Computers/Software	4,159	2,800	1,359	148.55%	In the 2Q, $599.80 in unbudgeted expense to renew District's domain name for the next 20 years. Also $564.44 for unbudgeted purchase of backup batteries for the computer and phone server due to electrical outage that blew the existing batteries.	
6579 · Furniture	256	500	-244	51.19%		
Total Office Expense	23,735	32,450	-8,715	73.14%		

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Operating Supplies						
6300 · Chemicals	10,820	17,000	-6,180	63.65%	In the 1Q, some chemicals were purchased for the year.	
6880 · Tools and Equipment	2,951	6,000	-3,049	49.18%		
6881 · Safety Equipment	463	1,500	-1,037	30.89%		
Total Operating Supplies	14,234	24,500	-10,266	58.1%		
Professional Services						
6083 · Laundry Service	2,480	3,400	-920	72.94%		
6514 · Lab/Testing Fees	9,302	13,000	-3,698	71.56%		
6570 · Consultant Fees	2,245	3,300	-1,055	68.03%	1Q expense includes annual fee for labor negotiator	
6610 · Legal	10,186	28,000	-17,814	36.38%	-	
6630 · Audit/Accounting	22,400	30,000	-7,600	74.67%	-	
Total Professional Services	46,613	77,700	-31,087	59.99%		
Rents & Leases						
6820 · Equipment	1,316	3,300	-1,984	39.89%		
6840 · Building & Warehouse	22,500	27,000	-4,500	83.33%	1Q Bldg. rent paid thru October.	
Total Rents & Leases	23,816	30,300	-6,484	78.6%		
Transportation & Travel						
7120 · Seminars & related travel	646	4,150	-3,504	15.56%		
7201 · Vehicle Gas	17,156	26,500	-9,344	64.74%		
7300 · Travel Reimbursements	4,334	6,400	-2,066	67.72%		
Total Transportation & Travel	22,136	37,050	-14,914	59.75%		
Uniforms						
6021.1 · Boots	282	1,500	-1,218	18.83%		
6021.3 · T-shirts	1,302	1,200	102	108.46%	1Q expense includes T-shirts, purchased once yearly	
6021.4 · Jackets	0	360	-360	0.0%		
Total Uniforms	1,584	3,060	-1,476	51.76%		
Utilities						
7320 · Electricity	74,056	90,000	-15,944	82.29%	-	
7321 · Propane	2,880	4,000	-1,120	71.99%		
Total Utilities	76,936	94,000	-17,064	81.85%		
Total SERVICES & SUPPLIES	376,703	520,930	-144,227	72.31%		
Total OPERATING EXPENSES	1,209,080	1,631,934	-422,854	74.09%		
FIXED ASSET EXPENDITURES						
8511.1 · Tank/Facilities Sites	4,289	21,000	-16,711	20.42%	In the 1Q, $4,289 was paid for unbudgeted roof at MRTP.	
8511.2 - Leasehold Improvements	1,714	0	1,714	100.0%	In the 1Q, $1714 was paid for unbudgeted parking lot lighting.	
8517 · Field/office equipment	0	1,000	-1,000	0.0%		
8573 · Vehicles	0	0	0	0.0%		

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Total FIXED ASSET EXPENDITURES	6,003	22,000	-15,997	27.29%		
Total Expense	1,215,083	1,653,934	-438,851	73.47%		
Net Ordinary Income	586,723	692,466	-105,743	84.73%		
Other Income/Expense						
Other Expense						
TRANSFERS TO OTHER FUNDS						
8620.7 · Tfers to CIRF for CDR Revenue	238,368	245,800	-7,432	96.98%	In the 1Q, $238,368 was transferred to CIRF for FY 2012-13.	
8620.3 · Tfers to CIRF	147,466	390,000	-242,534	37.81%	In the 1Q, $147,466 was transferred to conform to FYE 2013 policy reserve levels.	
8620.5 · Tfers to Building Fund	0	15,000	-15,000	0.0%		
8620.2 · Tfers to In-House Constr	0	25,000	-25,000	0.0%		
Total TRANSFERS TO OTHER FUNDS	385,834	675,800	-289,966	57.09%		

Water Sales

	Base	Current	CDR
Oct	$120,214.89	$79,799.60	$21,865.58
Nov	$105,494.33	$44,382.70	$19,278.19
Dec	$119,855.42	$51,917.20	$21,799.79
TOTAL	$345,564.64	$176,099.50	$62,943.56
July	$105,543.52	$62,759.60	
August	$119,815.28	$71,367.00	
Sept	$105,351.55	$60,696.35	
	$330,710.35	$194,822.95	
	$676,274.99	$370,922.45	