Sweetwater Springs Water District
FY 2013-14 Operating Budget Variances as of December 31, 2013 (50%)

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	676,275	1,332,100	-655,825	50.77%		
4031.11· Current Charges	370,922	675,100	-304,178	54.94%		
4031.12· Capital Debt Reduction Charge	123,275	245,800	-122,525	50.15%		
4031.1 · Other Water Sales Revenue	16,400	0	16,400	100.0%		
Total 4031 · Water Sales	1,186,872	2,253,000	-1,066,128	52.68%	This is a cash water sales figure.	
Total OPERATING REVENUE	1,186,872	2,253,000	-1,066,128	52.68%		
NON-OPERATING REVENUE						
1700 · Interest	3,470	7,500	-4,030	46.26%	Reflects interest earnings thru 2Q	*
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	55,733	75,400	-19,667	73.92%	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	2,073	1,000	1,073	207.32%	In the 1Q, surplus bond refinancing funds totalling $2057.91 were placed here.	
Total NON-OPERATING REVENUE	64,159	93,400	-29,241	68.69%		
Total Income	1,251,031	2,346,400	-1,095,369	53.32%		
Expense						
OPERATING EXPENSES						
SALARY & BENEFITS						
Salary						
5910 · Wages	341,880	693,626	-351,746	49.29%	-	
5912 · Overtime	15,916	30,772	-14,856	51.72%		
5916 · On-Call Pay	14,589	33,090	-18,501	44.09%		
5918 · Extra help - Contract	18,443	37,100	-18,657	49.71%		
Total Salary	390,828	794,588	-403,760	49.19%		
Benefits						
5500 · Flex Spending (Flex spending monies p	-1,642		-1,642	100.0%		
5920 · Retirement	63,408	115,563	-52,155	54.87%		
5922 · Payroll Taxes - Employer Paid	5,273	14,021	-8,748	37.61%		
5930 · Health/Dental/Vision/AFLAC Ins.	72,053	143,762	-71,709	50.12%	In the 1Q, expenses reflect payment thru October.	
5931 · Retiree Health	1,380	17,324	-15,944	7.97%		
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	161,619	316,416	-154,797	51.08%		
Total SALARY & BENEFITS	552,447	1,111,004	-558,557	49.73%		
SERVICES & SUPPLIES						
Communications						
6040-I · Internet service	891	1,800	-909	49.52%		
6040-C · Cell Phones	1,234	2,900	-1,666	42.54%		

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6040-P · Pagers & Radios	173	850	-677	20.38%		
6040-T · Telephones	9,601	16,500	-6,899	58.19%		
Total Communications	11,899	22,050	-10,151	53.96%		
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	3,365	16,000	-12,635	21.03%		
6151 · Office Maintenance	4,014	4,600	-586	87.27%	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	7,380	20,600	-13,220	35.82%		
Maint/Repair - Facilities						
6085 · Janitorial Services	4,298	7,850	-3,552	54.76%		
6100 · SCADA system	475	5,000	-4,525	9.5%		
6180 · Distribution System Repairs	12,692	52,000	-39,308	24.41%		
6235 · Treatment Sys/Well Repairs	25,070	45,000	-19,930	55.71%		
6143 · Generator Maintenance	2,378	3,200	-822	74.3%	In the 2Q, $2378 in unbudgeted maintenance was paid for repair of the office generator, all to be reimbursed by Ferrellgas	*
Total Maint/Repair - Facilities	44,913	113,050	-68,137	39.73%		
Miscellaneous Expenses						
6280 · Memberships	5,635	9,020	-3,385	62.47%		
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	22,707	20,650	2,057	109.96%	1Q expense includes water system fees, paid twice yearly but higher than budgeted this year, and annual LAFCO costs.	
Total Miscellaneous Expenses	35,928	31,170	4,758	115.27%		
Office Expense						
6410 · Postage	7,086	16,000	-8,914	44.29%		
6430 · Printing Expense	2,975	8,450	-5,475	35.21%		
6461 · Office Supplies	2,128	4,000	-1,872	53.21%		
6800 · Subscriptions/Legal Notices	718	700	18	102.6%		
6890 · Computers/Software	3,510	2,800	710	125.37%	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	147	500	-353	29.44%		
Total Office Expense	16,565	32,450	-15,885	51.05%		
Operating Supplies						
6300 · Chemicals	8,978	17,000	-8,022	52.81%	In the 1Q, some chemicals were purchased for the year.	

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6880 · Tools and Equipment	2,671	6,000	-3,329	44.52%		
6881 · Safety Equipment	416	1,500	-1,084	27.73%		
Total Operating Supplies	12,065	24,500	-12,435	49.25%		
Professional Services						
6083 · Laundry Service	1,494	3,400	-1,906	43.93%		
6514 · Lab/Testing Fees	7,265	13,000	-5,735	55.89%		
6570 · Consultant Fees	2,245	3,300	-1,055	68.03%	1Q expense includes annual fee for labor negotiator	
6610 · Legal	8,932	28,000	-19,068	31.9%	-	
6630 · Audit/Accounting	8,688	30,000	-21,312	28.96%	-	
Total Professional Services	28,624	77,700	-49,076	36.84%		
Rents & Leases						
6820 · Equipment	1,010	3,300	-2,290	30.61%		
6840 · Building & Warehouse	15,750	27,000	-11,250	58.33%	1Q Bldg. rent paid thru October.	
Total Rents & Leases	16,760	30,300	-13,540	55.31%		
Transportation & Travel						
7120 · Seminars & related travel	396	4,150	-3,754	9.53%		
7201 · Vehicle Gas	10,511	26,500	-15,990	39.66%		
7300 · Travel Reimbursements	2,869	6,400	-3,531	44.82%		
Total Transportation & Travel	13,775	37,050	-23,275	37.18%		
Uniforms						
6021.1 · Boots	106	1,500	-1,394	7.07%		
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	1,408	3,060	-1,652	46.0%		
Utilities						
7320 · Electricity	55,736	90,000	-34,264	61.93%	-	
7321 · Propane	909	4,000	-3,091	22.72%		
Total Utilities	56,645	94,000	-37,355	60.26%		
Total SERVICES & SUPPLIES	276,544	520,930	-244,386	53.09%		
Total OPERATING EXPENSES	828,990	1,631,934	-802,944	50.8%		
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%		
Total FIXED ASSET EXPENDITURES	6,003	22,000	-15,997	27.29%		
Total Expense	834,993	1,653,934	-818,941	50.49%		
Net Ordinary Income	416,038	692,466	-276,428	60.08%		
Other Income/Expense						

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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	