

Forestville Water District
"Water" Profit & Loss Budget vs. Actual
 July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Water Sales				
RECYCLED WATER ACCOUNTS				
41800 · Recycled Water	0.00	50,000.00	-50,000.00	0.0%
Total RECYCLED WATER ACCOUNTS	0.00	50,000.00	-50,000.00	0.0%
41000R · Sales Allowance & Adjustment	-402.70	0.00	-402.70	100.0%
41100 · Residential	60.92	0.00	60.92	100.0%
41700 · Other	0.00	0.00	0.00	0.0%
41700.1 · Outside Sales	0.00	0.00	0.00	0.0%
41000 · Water Sales - Other	0.00	1,307,097.24	-1,307,097.24	0.0%
Total 41000 · Water Sales	-341.78	1,357,097.24	-1,357,439.02	-0.03%
42000 · Water Service				
42100 · Fire Protection	0.00	0.00	0.00	0.0%
42302 · Meters	0.00	0.00	0.00	0.0%
Total 42000 · Water Service	0.00	0.00	0.00	0.0%
49000 · Non-Operating				
49100 · Re-Connect Fees-Late Pay Chrgs	1,090.00	0.00	1,090.00	100.0%
49200 · Interest	0.00	6,114.36	-6,114.36	0.0%
49201 · Invest Inc Realized Loss (Gain)	0.00	0.00	0.00	0.0%
49202 · Unrealized Loss (Gain)	0.00	0.00	0.00	0.0%
49300 · Taxes & Assessments	0.00	179,311.13	-179,311.13	0.0%
49521 · Home Owners Property Tax Relief	0.00	0.00	0.00	0.0%
49600 · Other	15.00	0.00	15.00	100.0%
49650 · Connection Fees	0.00	0.00	0.00	0.0%
Total 49000 · Non-Operating	1,105.00	185,425.49	-184,320.49	0.6%
Total Income	763.22	1,542,522.73	-1,541,759.51	0.05%
Cost of Goods Sold				
Purchased Water From SCWA				
51300 · Purchased Water	0.00	495,265.48	-495,265.48	0.0%
51310 · Aquaduct Fund	0.00	0.00	0.00	0.0%
51320 · Cotati Intertie	0.00	4,123.45	-4,123.45	0.0%
Total Purchased Water From SCWA	0.00	499,388.93	-499,388.93	0.0%
Total COGS	0.00	499,388.93	-499,388.93	0.0%
Gross Profit	763.22	1,043,133.80	-1,042,370.58	0.07%
Expense				
Employee Benefits				
56350 · Unemployment Insurance	51.03	1,059.58	-1,008.55	4.82%
56400 · Health & Dental Insurance	12,720.22	77,069.70	-64,349.48	16.51%
56450 · Vision Care Insurance	161.10	1,108.09	-946.99	14.54%
56500 · Social Security & Medicare	8,285.69	23,014.37	-14,728.68	36.0%
56501 · CalPERS for Classic	59,409.63	0.00	59,409.63	100.0%
56505 · CalPERS for PEPRA employees	2,162.73	47,997.98	-45,835.25	4.51%
Total Employee Benefits	82,790.40	150,249.72	-67,459.32	55.1%
Operations & Maintenance				
54210 · Materials & Supplies	217.27	13,000.00	-12,782.73	1.67%
54220 · Machine Hire	0.00	20,000.00	-20,000.00	0.0%
54230 · Maintenance & Repair	0.00	30,000.00	-30,000.00	0.0%
54235 · Garbage+Recycled Waste Service	0.00	1,900.00	-1,900.00	0.0%

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56210 · Office Supplies	0.00	18,000.00	-18,000.00	0.0%
56211 · Bank Service Charges	218.91	3,100.00	-2,881.09	7.06%
56212 · Uniforms	0.00	2,000.00	-2,000.00	0.0%
56213 · Merchant Fees	116.65	4,000.00	-3,883.35	2.92%
56214 · Web/Internet Expenses (shared)	3,593.18	30,000.00	-26,406.82	11.98%
56220 · PG&E	0.00	5,000.00	-5,000.00	0.0%
56221 · Sewer Direct Charges - Annual	0.00	1,500.00	-1,500.00	0.0%
56231 · Telephone	574.33	7,000.00	-6,425.67	8.21%
56232 · Translation Services	0.00	2,000.00	-2,000.00	0.0%
56233 · CUSI software annual fee	0.00	9,000.00	-9,000.00	0.0%
56236 · Vehicle Fuel Expense (shared)	573.15	8,000.00	-7,426.85	7.16%
56239 · Training	0.00	9,000.00	-9,000.00	0.0%
56240 · Other Administrative Expenses	0.00	7,000.00	-7,000.00	0.0%
56241 · Other Admin Services (shared)	132.96	7,000.00	-6,867.04	1.9%
56242 · Membership Dues (include LAFCO)	0.00	23,000.00	-23,000.00	0.0%
56243 · Election	0.00	4,000.00	-4,000.00	0.0%
56245 · Permit Fees	0.00	3,000.00	-3,000.00	0.0%
56246 · Consulting-Office Tech/Support	0.00	10,000.00	-10,000.00	0.0%
56300 · Comp & Liability Insurance				
56301 · Liability & Property	11,051.19	25,000.00	-13,948.81	44.21%
56302 · Workers Comp	3,133.17	18,000.00	-14,866.83	17.41%
Total 56300 · Comp & Liability Insurance	14,184.36	43,000.00	-28,815.64	32.99%
56702 · Lab Testing- Water Analysis	152.00	2,600.00	-2,448.00	5.85%
56800 · Audit	0.00	5,800.00	-5,800.00	0.0%
56801 · Attorney-specific water issues	0.00	4,000.00	-4,000.00	0.0%
56802 · Attorney-Retainer-Shared	0.00	10,000.00	-10,000.00	0.0%
56804 · Truck Expense	0.00	10,000.00	-10,000.00	0.0%
56806 · Engineer-specific water issues	3,706.25	15,000.00	-11,293.75	24.71%
56807 · Engineer	500.00	6,000.00	-5,500.00	8.33%
56810 · Recycled Water Chrgs to FWD SSZ	0.00	50,000.00	-50,000.00	0.0%
Total Operations & Maintenance	23,969.06	363,900.00	-339,930.94	6.59%
Salaries & Wages				
54100 · Management (Salaries)				
54100.9 · General Manager Salary	13,510.03	196,968.00	-183,457.97	6.86%
Total 54100 · Management (Salaries)	13,510.03	196,968.00	-183,457.97	6.86%
54104 · Administration PTO				
54104.1 · Vacation	0.00	0.00	0.00	0.0%
54104.2 · Sick Pay	578.55	0.00	578.55	100.0%
Total 54104 · Administration PTO	578.55	0.00	578.55	100.0%
54105 · Operations PTO				
54105.1 · Vacation - LPO	0.00	0.00	0.00	0.0%
54105.2 · Sick Pay - LPO	0.00	0.00	0.00	0.0%
54105.4 · Vacation - Operator	1,427.31	0.00	1,427.31	100.0%
54105.5 · Sick Pay - Operator	0.00	0.00	0.00	0.0%
54105.6 · Comp Time - Operator	3,562.60	0.00	3,562.60	100.0%
Total 54105 · Operations PTO	4,989.91	0.00	4,989.91	100.0%
54106 · Lead Plant Operator Salary				
54106.1 · Lead Plant Op Overtime Pay	525.21	9,000.00	-8,474.79	5.84%
54106.2 · Lead Plant Op Standby Pay	977.16	9,878.00	-8,900.84	9.89%

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54106.3 · Holiday Pay Grade III	570.20	0.00	570.20	100.0%
54106.4 · LPO- Bi Wk hourly	4,001.60	108,217.00	-104,215.40	3.7%
54106 · Lead Plant Operator Salary - Other	0.00	0.00	0.00	0.0%
Total 54106 · Lead Plant Operator Salary	6,074.17	127,095.00	-121,020.83	4.78%
54107 · Water/Sewer Grade 2 Op Salary				
54107.1 · Water/Sewer Grade 2 Op Overtime	1,303.20	8,000.00	-6,696.80	16.29%
54107.2 · Water/Sewer Grade 2 Op Standby	814.30	9,878.00	-9,063.70	8.24%
54107.3 · Holiday Pay-Grade II Operator	848.10	0.00	848.10	100.0%
54107.4 · Grade II Operator- Bi Wk Hourly	4,509.39	89,910.00	-85,400.61	5.02%
Total 54107 · Water/Sewer Grade 2 Op Salary	7,474.99	107,788.00	-100,313.01	6.94%
54108 · Part-Time Field Employees	0.00	2,500.00	-2,500.00	0.0%
54109 · Water/Sewer Grade 2 Op Salary 2				
54109.1 · Water/Sewer Grade 2 Op OT 2	0.00	8,000.00	-8,000.00	0.0%
54109.2 · Water/Sewer Grade 2 Standby 2	488.58	9,878.00	-9,389.42	4.95%
54109.3 · Holiday Pay - Grade II (#2)	852.00	0.00	852.00	100.0%
54109.4 · Comp Time Paid Out (#2)	0.00	0.00	0.00	0.0%
54109 · Water/Sewer Grade 2 Op Salary 2 - Other	2,971.60	89,481.00	-86,509.40	3.32%
Total 54109 · Water/Sewer Grade 2 Op Salary 2	4,312.18	107,359.00	-103,046.82	4.02%
54110 · Office Admin/Board Clerk Salary				
54110.5 · Temp. Office Assistant-Bi-Wk Ho	0.00	0.00	0.00	0.0%
54110.6 · Cust Serv/Admin Asst	212.36	0.00	212.36	100.0%
54110.7 · Holiday Pay-Cust Serv/Admin	1,638.00	0.00	1,638.00	100.0%
54111 · Office Admin Salary	5,719.35	65,880.00	-60,160.65	8.68%
54110 · Office Admin/Board Clerk Salary - Other	5,066.60	74,911.00	-69,844.40	6.76%
Total 54110 · Office Admin/Board Clerk Salary	12,636.31	140,791.00	-128,154.69	8.98%
54999 · Merit Salary Increase	0.00	6,086.00	-6,086.00	0.0%
Total Salaries & Wages	49,576.14	688,587.00	-639,010.86	7.2%
54115 · Comp Time Cashed In	0.00	0.00	0.00	0.0%
54116 · - Vacation Paid-Out	4,207.22	0.00	4,207.22	100.0%
54118 · Employee Reimbursement	0.00	0.00	0.00	0.0%
Total Expense	160,542.82	1,202,736.72	-1,042,193.90	13.35%
Net Ordinary Income	-159,779.60	-159,602.92	-176.68	100.11%
Other Income/Expense				
Other Income				
56805 · Reimbursement from Sewer	0.00	521,956.02	-521,956.02	0.0%
Total Other Income	0.00	521,956.02	-521,956.02	0.0%
Net Other Income	0.00	521,956.02	-521,956.02	0.0%
Net Income	-159,779.60	362,353.10	-522,132.70	-44.1%