

Account	ACCOUNT NAME	2021 Approved	2022 Approved Budget	2022 Actual Through September	2023 Preliminary	Increase or Decrease from 2022 to 2023	% Increase or Decrease from 2022 to 2023
	LABOR COSTS						
60011	employee benefits 401k Retirement	\$ 79,677	81,905	57,589	87,555	5,650	6.45%
60012	FICA	\$ 24,155	30,749	22,506	39,089	8,339	
60013	FUTA Payroll Taxes	\$ 3,000	2,100		2,100	0	0.00%
60014	SUTA taxes	\$ 5,065	1,206	1,499	1,289	83	6.42%
60015	med insurance	\$ 97,973	104,332	65,571	91,038	(13,294)	-14.60%
60016	workers comp	\$ 7,739	8,000	3,875	8,000	0	0.00%
60018	Wages	\$ 394,801	411,951	305,827	439,545	27,594	6.28%
60022	Reimbursement Sulser			3,321	1,211	1,211	100.00%
	Total Labor Costs	612,410	640,243	460,186	669,826	29,583	4.42%
	ADMINISTRATION COSTS						
60101	Amortization						
60102	bank charges and adjustments	4,000	4,000	4,266	5,000	1,000	20.00%
61001	accounting & audit	20,000	20,000	15,043	20,000	-	0.00%
61002	Notices and Advertising	500	200	430	500	300	60.00%
61003	legal	15,000	20,000	10,513	20,000	-	0.00%
					-	-	
60105	Accumulated Depreciation	265,000	265,000	265,000	265,000	265,000	0.00%
60106	Misc. Bond Fees	-				-	
60108	Bad debts	-				-	
61004	Office Supplies	7,000	5,500	5,040	6,000	500	8.33%
61006	postage	7,000	8,000	5,441	7,300	(700)	-9.59%
61007	office space rent	6,600	6,600	4,950	6,600	-	0.00%
61008	training	3,000	2,000	3,945	3,500	1,500	42.86%
61009	dues & subscriptions and software support	20,914	21,000	27,571	30,000	9,000	30.00%
61010	telephone	10,850	8,500	6,293	8,500	-	0.00%
61011	entertainment	1,200	1,200	902	1,200	-	0.00%
61012	employee reimbursement	1,195	0	780			
61013	Building Utilities	3,135	6,200	2,971	4,000	(2,200)	-55.00%
61014	Building Insurance	550	550	4,874	5,000	4,450	89.00%
61015,6	liability insurance + auto,equip,system	15,565	17,000	21,023	22,000	5,000	22.73%
61019	Interest Expense	250			-	-	
61020,1	misc. expense	-		4,092	5,000	5,000	100.00%
61021	uniform expense	1,200	1,200	573	1,000	(200)	-20.00%
	less Non Cash expense - Depreciation/Amort.	(265,000)	(265,000)	(265,000)	(265,000)	(265,000)	0.00%

Account	ACCOUNT NAME	2021 Approved	2022 Approved Budget	2022 Actual Through September	2023 Preliminary	Increase or Decrease from 2022 to 2023	% Increase or Decrease from 2022 to 2023
61028	Licenses	750	500	250	500	-	0.00%
	ADMINISTRATION COSTS	122,210	122,450	118,957	146,100	23,650	16.19%
	<i>Maintenance</i>						
62001	Consulting Engineering	10,000	10,000	35,536	35,000	25,000	71.43%
62002	bedding - Maintenance	15,000	12,500	4,762	12,500	-	0.00%
62004	equipment rental	45,000	42,000	-	45,000	3,000	6.67%
62005	hauling charges - Maintenance	1,200	600	-	-	(600)	
62007	lab testing - Maintenance	3,600	3,500	3,855	4,000	500	12.50%
62009	Maintenance Supplies	35,000	23,265	32,036	40,000	16,735	41.84%
62010	Telemetry Maintenance	3,000	7,000	4,049	5,500	(1,500)	-27.27%
62012	road Maintenance and repair	-			-	-	
62013	pumping expense - Maintenance	1,500	2,000	2,121	2,829	829	29.29%
62015	fuel	17,771	17,500	21,671	28,895	11,395	39.44%
62017	New Meter Installation supplies	35,000	50,000	65,008	75,000	25,000	33.33%
62020	Misc. Maintenance Costs-Contract Labor	5,000	2,500	2,830	3,500	1,000	28.57%
62022	meter replacements	7,500	12,000		7,500	(4,500)	-60.00%
62021	Contract Labor		2,500	5,560	5,000	2,500	50.00%
63001	snowmobile maint.	800	500	150	500	-	0.00%
63002	backhoe and excavator maint.	4,000	10,000	12,094	16,000	6,000	37.50%
63003	other equip. maint.	200	2,000	15,226	15,000	13,000	86.67%
63005	truck & dump truck maint.	15,139	15,000	6,668	17,000	2,000	11.76%
63010	Equipment Lease Payments				-	-	
63011	Contract ACCT- Cap Lease Payment	-			-	-	
63012	Truck Purchase and Payments	36,000	45,000	27,333		(45,000)	
70300	Co Water System Improvements	107,264	60,133	-		(60,133)	
	Total Maintenance and Project Costs	342,974	317,998	238,899	313,223	(4,775)	-1.52%
	Maintenance Cash Requirement	1,077,594	1,080,691	818,042	1,129,149	48,458	4.29%
			100				
	SPECIAL FUND COSTS						
	(includes interest expense)						
64011	1998 Bond Service Requirement						
64012	2004 Bond Service Requirement	60,031	60,045	60,045	59,042	(1,003)	-1.70%
64013	2011 Revenue Bond; Refinanced 2021	38,352				-	

Account	ACCOUNT NAME	2021 Approved	2022 Approved Budget	2022 Actual Through September	2023 Preliminary	Increase or Decrease from 2022 to 2023	% Increase or Decrease from 2022 to 2023
64014	2011 Special Assessment Bond Service Requirement Unrefunded Refinanced 2021	194,547				-	
64014.1	2018 Refunded Bond Service Requirement Refinance 2021	221,020				-	
64015	2021 Refunded Assessment/Revenue Bond		401,870	401,870	400,285	400,286	-0.40%
	Total Special Fund Costs	513,950	461,915	461,915	459,326	399,282	-0.56%
	Total Est. Costs for Operations & Bonds	1,608,607	1,542,605	1,279,957	1,588,475	(0)	2.89%
40030	Water Billing	95,000	76,875	77,712	76,875	-	0.00%
40041	\$30 System Maintenance Fee (=1423*30 units)	521,280	512,280	339,668	512,280	-	0.00%
40043	Title Transfer Fee		75,000	8,901	11,867	(63,133)	-531.99%
40042	Meter Maintenance Fee (2022-\$24.50*960 units)	269,598	282,828	185,926	282,828	-	0.00%
40060	Late Fees and Penalties/ collection interest etc.	6,958	8,000	11,683	8,000	-	0.00%
40080	Meter and Hydrant Install Fees	55,000	75,000	149,642	75,000	-	0.00%
40090	Finance charges (2021)included above)	-			-	-	
	Amount from existing cash on Hand		60,000		140,666	80,666	
	Operating Revenues	947,836	1,089,983	773,531	1,107,516	17,533	1.58%
	Non Operating Revenue					-	
50020	Gain/Loss on Disposal					-	
50030	Interest on Cash Accounts	7,644	500	3,732	6,000	5,500	91.67%
50031	Interest Income on reserve funds from US Bank	-				-	
50032	Interest Income on reserve funds from Zion's Bank	-				-	
50040	Miscellaneous Income	-		11,536		-	
50050	Charitable Trust Income	-				-	
	Amount from Cash on Hand	-				-	
	Total Non Operating Revenue	7,644	500	15,267	6,000	5,500	91.67%
	Revenue for O&M	955,480	1,090,483	788,799	1,113,516	23,033	2.07%
	REVENUE BUDGET FOR BONDS	2019-2020 Preliminary Budget					
40040	1998 Bond & 2004 Bond (10.66)						
40040	2004 Bond Shown (\$3.50)	60,732	66,696	44,696	66,696	-	0.00%
40140	2011 Revenue Bond	45,516	46,516	30,972	46,516	-	0.00%
40100	2021 Assessment Bond-2021 Refunding Revenue Bond	543,168	361,747	241,261	361,747	-	0.00%
	Bond Revenue	649,416	474,959	316,930	474,959		0.00%

Account	ACCOUNT NAME	2021 Approved	2022 Approved Budget	2022 Actual Through September	2023 Preliminary	Increase or Decrease from 2022 to 2023	% Increase or Decrease from 2022 to 2023
	TOTAL REVENUE	1,298,832	1,565,442	1,105,728	1,588,475	23,013	1.45%

2023 Rate Code Explanation	2023 Preliminary Budget Revenue
40030-101 Water Usage Income	76,875
40042-201 \$24.50 O & M Fee-962 Customers	282,828
40040-301 1998 and 2004 Revenue Bonds 1588 Customers	66,696
40041-601 \$30 System Maintenance Fee - all lots 1423 Customers	512,280
40100-405 \$31.11 2011 Assessment Bond-2021 Revenue Refunding-969 Customers	361,747
400140-504 \$2.95-2011 Revenue Bond-1314 Customers	46,516

