

General Ledger

Account Roll up



User: gail@olwsd.org

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Period 02 - 02

Fiscal Year 2024

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
Revenue	Revenue				
4210	Water Sales - CRW	\$ 30,000.00	\$ 6,220.50	\$ 12,441.01	41.5%
4211	Water sales	\$ 5,469,000.00	\$ 593,671.32	\$ 1,089,366.73	19.9%
4212	Wastewater Charges	\$ 11,913,000.00	\$ 1,066,712.53	\$ 1,894,522.82	15.9%
4213	Watershed protection fees	\$ 1,751,000.00	\$ 148,022.18	\$ 286,022.15	16.3%
4215	Penalties & late charges	\$ 23,000.00	\$ 1,852.72	\$ 4,025.22	17.5%
4220	System Development Charges	\$ 100,000.00	\$ 30,990.00	\$ 46,485.00	46.5%
4221	System Development-Reimburse	\$ 50,000.00	\$ 79,162.00	\$ 96,554.00	193.1%
4225	System Development-Improvement	\$ 50,000.00	\$ 73,542.00	\$ 89,700.00	179.4%
4227	System Development-Compliance	\$ -	\$ 1,992.00	\$ 2,430.00	0.0%
4230	Contract services	\$ 57,400.00	\$ 9,400.00	\$ 13,400.00	23.3%
4240	Service installations	\$ 10,000.00	\$ 6,594.00	\$ 11,083.00	110.8%
4280	Rents & leases	\$ 180,000.00	\$ 14,896.57	\$ 29,793.15	16.6%
4290	Other charges for services	\$ 45,000.00	\$ 4,225.00	\$ 6,515.00	14.5%
4610	Investment revenue	\$ 119,000.00	\$ 40,992.79	\$ 81,010.20	68.1%
4630	Miscellaneous revenues	\$ 37,000.00	\$ 106,868.70	\$ 120,538.20	325.8%
4650	Proceeds from borrowing	\$ 1,500,000.00	\$ -	\$ -	0.0%
		\$ 21,334,400.00	\$ 2,185,142.31	\$ 3,783,886.48	17.7%
4910	Transfer in from Fund 10	\$ 2,569,000.00	\$ 214,083.00	\$ 428,166.00	16.7%
4920	Transfer in from Fund 20	\$ 8,712,000.00	\$ 1,042,834.00	\$ 1,478,668.00	17.0%
4930	Transfer in from Fund 30	\$ 1,223,600.00	\$ 101,966.00	\$ 203,932.00	16.7%
Revenue	Revenue	\$ 33,839,000.00	\$ 3,544,025.31	\$ 5,894,652.48	17.4%
Expense	Expense				
Personnel Services					
5110	Regular employees	\$ 3,711,000.00	\$ 293,507.91	\$ 602,275.99	16.2%
5130	Overtime	\$ 123,000.00	\$ 11,974.47	\$ 26,544.21	21.6%
5210	Employee Ins	\$ 814,000.00	\$ 50,862.86	\$ 101,725.72	12.5%
5230	Social Security	\$ 289,000.00	\$ 22,862.10	\$ 45,361.74	15.7%
5240	Retirement	\$ 692,000.00	\$ 56,024.39	\$ 111,080.65	16.1%
5250	Trimet	\$ 62,000.00	\$ 3,541.98	\$ 7,028.19	11.3%
5260	Unemployment	\$ 5,000.00	\$ -	\$ 2,354.02	47.1%
5270	Workers compensation	\$ 49,000.00	\$ 3,275.78	\$ 6,551.56	13.4%
5290	Other employee benefits	\$ 15,000.00	\$ (42.28)	\$ 155.51	1.0%
		\$ 5,760,000.00	\$ 442,007.21	\$ 903,077.59	15.7%
Materials & Services					
6110	Legal services	\$ 300,000.00	\$ 17,132.62	\$ 17,887.12	6.0%
6120	Accounting & audit services	\$ 76,000.00	\$ -	\$ 525.00	0.7%
6155	Contracted Services	\$ 1,408,500.00	\$ 56,984.62	\$ 110,720.91	7.9%
6175	Records Management	\$ 8,500.00	\$ 387.33	\$ 801.12	9.4%
6180	Dues & subscriptions	\$ 42,000.00	\$ 2,346.00	\$ 5,954.50	14.2%
6220	Electricity	\$ 435,000.00	\$ 28,550.72	\$ 61,606.01	14.2%

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
6230	Telephone	\$ 59,700.00	\$ 6,387.66	\$ 7,267.41	12.2%
6240	Natural gas	\$ 9,000.00	\$ 333.18	\$ 671.51	7.5%
6250	Solid waste disposal	\$ 44,000.00	\$ 3,087.66	\$ 3,874.19	8.8%
6290	Other utilities	\$ 13,500.00	\$ 922.57	\$ 1,665.14	12.3%
6310	Janitorial services	\$ 34,000.00	\$ 2,756.70	\$ 5,513.40	16.2%
6320	Buildings & grounds	\$ 108,000.00	\$ 5,798.00	\$ 16,605.39	15.4%
6330	Vehicle & equipment maint.	\$ 80,000.00	\$ 12,038.21	\$ 14,139.29	17.7%
6340	Distribution system maint	\$ 245,000.00	\$ 15,889.62	\$ 24,320.16	9.9%
6342	Collection system maint.	\$ 220,000.00	\$ (992.13)	\$ 24,153.08	11.0%
6350	Computer maintenance	\$ 434,500.00	\$ 22,800.34	\$ 59,601.78	13.7%
6410	Mileage	\$ 5,500.00	\$ 155.12	\$ 342.46	6.2%
6420	Staff training	\$ 88,500.00	\$ 5,527.92	\$ 9,790.76	11.1%
6430	Certifications	\$ 8,000.00	\$ -	\$ 835.00	10.4%
6440	Board travel & training	\$ 5,000.00	\$ 37.34	\$ 127.17	2.5%
6510	Office supplies	\$ 36,000.00	\$ 841.27	\$ 5,180.71	14.4%
6520	Fuel & oils	\$ 50,000.00	\$ 3,102.68	\$ 5,766.37	11.5%
6525	Chemicals	\$ 77,000.00	\$ 4,455.75	\$ 6,568.15	8.5%
6530	Small tools & equipment	\$ 45,000.00	\$ 1,683.67	\$ 3,251.04	7.2%
6540	Safety supplies	\$ 55,000.00	\$ 4,719.08	\$ 9,772.44	17.8%
6550	Operational Supplies	\$ 30,000.00	\$ 334.12	\$ 1,414.87	4.7%
6560	Uniforms	\$ 42,000.00	\$ 1,389.73	\$ 3,685.50	8.8%
6570	In-House Laboratory Services	\$ 15,000.00	\$ -	\$ -	0.0%
6610	Board compensation	\$ 2,500.00	\$ -	\$ -	0.0%
6620	Election Costs	\$ 500.00	\$ -	\$ -	0.0%
6710	Purchased water	\$ 1,200,000.00	\$ 306,559.36	\$ 452,242.14	37.7%
6715	Water quality program	\$ 28,500.00	\$ -	\$ -	0.0%
6720	Insurance	\$ 235,000.00	\$ 16,101.68	\$ 32,203.36	13.7%
6730	Communications	\$ 94,000.00	\$ 4,138.17	\$ 5,239.45	5.6%
6740	Advertising	\$ 7,000.00	\$ 249.00	\$ 374.00	5.3%
6760	Equipment Rental	\$ 21,000.00	\$ 5,147.64	\$ 9,897.35	47.1%
6770	Bank charges	\$ 165,000.00	\$ 17,291.33	\$ 29,934.12	18.1%
6780	Taxes, Fees & Permits	\$ 121,400.00	\$ 11,707.57	\$ 15,804.31	13.0%
6790	Miscellaneous Expense	\$ 1,000.00	\$ -	\$ -	0.0%
		\$ 5,850,600.00	\$ 557,864.53	\$ 947,735.21	16.2%
<u>Debt Service and Special Payments</u>					
6810	2010 SRF Loan Principal	\$ 965,000.00	\$ 480,065.00	\$ 480,065.00	49.8%
6811	2010 IFA Loan Principal	\$ 323,000.00	\$ -	\$ -	0.0%
6813	JPM Bank Loan Principal	\$ 1,450,000.00	\$ -	\$ -	0.0%
6815	Zions Bank loan-principal	\$ 193,000.00	\$ -	\$ -	0.0%
6820	2010 SRF Loan Interest	\$ 260,000.00	\$ 106,933.00	\$ 106,933.00	41.1%
6822	2010 IFA Loan Interest	\$ 154,000.00	\$ -	\$ -	0.0%
6823	JPM Bank Loan Interest	\$ 271,000.00	\$ -	\$ -	0.0%
6825	Zions Bank loan-interest	\$ 16,100.00	\$ 8,002.75	\$ 8,002.75	49.7%
		\$ 3,632,100.00	\$ 595,000.75	\$ 595,000.75	16.4%
<u>Capital Outlay</u>					
7200	Infrastructure	\$ 725,000.00	\$ 8,338.41	\$ 9,999.72	1.4%
7300	Buildings & Improvements	\$ 50,000.00	\$ -	\$ 23,997.00	48.0%
7520	Equipment	\$ 920,000.00	\$ 5,662.54	\$ 68,631.34	7.5%
7530	Information Technology	\$ 190,000.00	\$ -	\$ -	0.0%
7600	Capital Improvement Projects	\$ 7,200,000.00	\$ 298,689.75	\$ 414,037.14	5.8%
		\$ 9,085,000.00	\$ 312,690.70	\$ 516,665.20	5.7%
<u>Transfers</u>					
8105	Transfers out to Fund 05	\$ 4,168,000.00	\$ 347,333.00	\$ 694,666.00	16.7%

Sort Level	Description	Budget	Period Amt	End Bal	% Expend /Collect
8120	Transfers out to Fund 20	\$ 154,600.00	\$ 12,883.00	\$ 25,766.00	16.7%
8150	Transfers out to Fund 50	\$ 3,482,000.00	\$ 607,000.00	\$ 607,000.00	17.4%
8171	Transfers out to Fund 71	\$ 1,500,000.00	\$ 125,000.00	\$ 250,000.00	16.7%
8172	Transfers out to Fund 72	\$ 3,200,000.00	\$ 266,667.00	\$ 533,334.00	16.7%
		\$ 12,504,600.00	\$ 1,358,883.00	\$ 2,110,766.00	16.9%
		\$ 36,832,300.00	\$ 3,266,446.19	\$ 5,073,244.75	13.8%
9000	Contingency	\$ 3,240,613.00	\$ -	\$ -	0.0%
Expense	Expense	\$ 40,072,913.00	\$ 3,266,446.19	\$ 5,073,244.75	12.7%
Revenue Total		\$ 33,839,000.00	\$ 3,544,025.31	\$ 5,894,652.48	17.4%
Expense Total		\$ 40,072,913.00	\$ 3,266,446.19	\$ 5,073,244.75	12.7%
Grand Total		\$ (6,233,913.00)	\$ 277,579.12	\$ 821,407.73	-13.2%