

**Navajo Western Water District
Budget to Actual - 6 month review
January to June 2024**

	Enterprise	Actual		Enterprise	Budget		Over/Under Budget	% of Budget
		General	Total		General	Total		
Income								
Enterprise Sales and Service								
Water Sales	114,279.89		114,279.89	110,002.00		110,002.00		
Late Fees	3,360.00		3,360.00	2,002.00		2,002.00		167.8%
Overage Penalties	8,750.00		8,750.00	6,000.00		6,000.00		145.9%
Loan Service Fee	10,710.00		10,710.00	10,650.00		10,650.00		100.6%
Abandoned Meter Fees	1,320.00		1,320.00	1,380.00		1,380.00		95.7%
Adj to Customer Accts	(5,078.54)		(5,078.54)	-		-		
Total Enterprise Sales and Service	133,341.35		133,341.35	130,034.00		130,034.00	3307.35	102.5%
Tap Sales								
Tap Sales	7,000.00		7,000.00	17,500.00		17,500.00	(10,500.00)	40.0%
Tap Installation Fees	2,400.00		2,400.00	6,000.00		6,000.00	(3,600.00)	40.0%
Meter & Parts Sales	3,021.73		3,021.73	7,175.50		7,175.50	(4,153.77)	42.1%
Total Tap Sales	12,421.73		12,421.73	30,675.50		30,675.50	(18,253.77)	40.5%
Property Tax								
Property Tax Revenue		32,289.88	32,289.88	19,500.00		19,500.00		
Prior Taxes and Interest		19.51	19.51	-		-		
Specific Ownership		1,366.82	1,366.82	-		-		
Total Property Tax Revenue	319.43	33,676.21	33,676.21	19,500.00		19,500.00	169.43	172.7%
Interest Income	146,082.51	33,676.21	179,758.72	160,859.50		180,359.50	(14,776.99)	99.7%
Expense								
Parts for Resale	2,441.28		2,441.28	10,000.00		10,000.00	(7,558.72)	24.4%
Road Cut Expense	750.00		750.00	1,250.00		1,250.00	(500.00)	60.0%
Administrative Expense								
Accounting/Bookkeeping	4,526.00		4,526.00	6,000.00		6,000.00	(1,474.00)	75.4%
Advertising - Help Wanted	427.80		427.80	-		-	427.80	
Bank Service Charges	20.00		20.00	-		-	20.00	
Computer and Bill expense	3,111.86		3,111.86	1,552.00		4,752.00	709.85	114.9%
County Treasurer Fees	973.54		973.54	525.00		525.00	448.54	185.4%
Health Insurance Allowance	533.10		533.10	3,000.00		3,000.00	(2,466.90)	17.8%
Interest Expense	7.00		7.00	-		-	7.00	
Janitorial	836.81		836.81	990.00		990.00	(153.19)	84.5%
Meals and Entertainment	44.96		44.96	-		-	44.96	
Member Dues & Publications	497.92		497.92	200.00		1,200.00	(702.08)	41.5%
Office Equipment	1,809.63		1,809.63	500.00		1,750.00	59.63	103.4%

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	Actual		Budget		Over/Under		% of Budget
	Enterprise	General	Enterprise	General	Budget	Budget	
Office Furniture							
Office Supplies	838.27	1,014.10	1,852.37	1,020.00	1,170.00	682.37	158.3%
Postage & Shipping	900.00	124.41	1,024.41	750.00	2,050.00	(1,025.59)	50.0%
Professional fees ADM		5,591.00	5,591.00	4,950.00	4,950.00	641.00	112.9%
Repairs and Maintenance ADM		106.59	106.59	500.00	500.00	(393.41)	21.3%
Travel Expense ADM	232.68		232.68	180.00	180.00	52.68	129.3%
Worker's Comp Insurance expense	278.00		278.00	1,000.02	1,000.02	(722.02)	27.8%
SDA Liability/Pool Insurance Expense	6,982.50		6,982.50	7,500.00	7,500.00	(517.50)	93.1%
Misc. Expense	415.22		415.22	95.00	95.00	320.22	437.1%
Total Administrative Expense	13,796.55	17,865.81	31,662.36	15,477.02	36,162.02	(4,499.66)	87.6%
Utilities Expense							
Electric	9,677.89		9,677.89	9,900.00	9,900.00	(222.11)	97.8%
Propane	549.10	641.44	641.44	560.00	1,310.00	(1,310.00)	0.0%
Trash removal		21.63	21.63	750.00	750.00	21.63	
Telephone	216.21	1,700.20	1,916.41	240.00	1,440.00	476.41	133.1%
Total Utilities Expense	10,443.20	2,363.27	12,806.47	10,700.00	12,650.00	156.47	101.2%
Operating Expenses							
Operating Supplies - OPR	499.08		499.08	352.00	352.00	147.08	141.8%
Building Maint. And Repair	11.99		11.99	249.98	249.98	(237.99)	4.8%
System Maint. And Repair	11,306.30		11,306.30	7,500.00	7,500.00	3,806.30	150.8%
Equipment Maint. And Repair	420.31		420.31	999.98	999.98	(579.67)	42.0%
Fuel and Oil	3,716.54		3,716.54	2,250.00	2,250.00	1,466.54	165.2%
Water Quality Testing	729.20		729.20	1,100.02	1,100.02	(370.82)	66.3%
Train, Certify, and Travel	425.00		425.00	1,500.00	1,500.00	(1,075.00)	28.3%
Professional Fees	2,433.20		2,433.20	99.98	99.98	2,333.22	2433.7%
Hand Tools			-	99.98	99.98	(99.98)	0.0%
Total Operating Expenses	19,541.62	-	19,541.62	14,151.94	14,151.94	5,389.68	138.1%
Payroll Expenses	53,527.38	3,229.50	56,756.88	58,024.96	61,876.96	(5,120.08)	91.7%
Other Expense	1,839.37	1,839.37	1,839.37	-	-	1,839.37	-
Total Expenses	100,500.03	25,297.95	125,797.98	109,603.92	136,090.92	(10,292.94)	92.4%
Other Income	1,335.50	1,335.50	1,335.50	-	-	1,335.50	-
Net Income	45,582.48	9,713.76	55,296.24	51,255.58	44,268.58	11,027.66	124.9%