

Hemphill County UWCD Profit & Loss Budget vs. Actual October 2024 through September 2025

	<u>Oct '24 - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income	47,677.28	19,800.00	27,877.28	240.79%
Misc	61.15			
Penalties & Interest	1,110.53			
Permit Fees	860.93	200.00	660.93	430.47%
Personal Penalty	447.55			
Settlement of Violations	115.00			
Tax Proceeds				
Current Roll	251,994.40			
Delinquent	1,746.14			
Tax Proceeds - Other	0.00	247,748.03	-247,748.03	0.0%
Total Tax Proceeds	<u>253,740.54</u>	<u>247,748.03</u>	<u>5,992.51</u>	<u>102.42%</u>
Total Income	<u>304,012.98</u>	<u>267,748.03</u>	<u>36,264.95</u>	<u>113.54%</u>
Gross Profit	304,012.98	267,748.03	36,264.95	113.54%
Expense				
Advertising	6,128.50	6,500.00	-371.50	94.29%
Assessment Fee	8,584.00	12,000.00	-3,416.00	71.53%
Automobile Expense				
Fuel	866.12	1,200.00	-333.88	72.18%
Repairs & Maintenance	184.00	800.00	-616.00	23.0%
Total Automobile Expense	1,050.12	2,000.00	-949.88	52.51%
Bank Service Charges	19.30			
Capital Outlay	0.00	6,000.00	-6,000.00	0.0%
Consultant Fees				
Annual WL Maps, etc	19,033.98	20,000.00	-966.02	95.17%
Halff & Associates	5,500.00	5,500.00	0.00	100.0%
Independent Consultant	5,357.34	10,000.00	-4,642.66	53.57%
Michelle Sutherland	4,000.00			
Total Consultant Fees	33,891.32	35,500.00	-1,608.68	95.47%
Directors Fees	2,299.50	3,000.00	-700.50	76.65%
Dues and Subscriptions				
Newspaper etc	155.00	250.00	-95.00	62.0%
Panhandle Water Planning Group	2,563.35	2,035.00	528.35	125.96%

Rotary Club	60.00	60.00	0.00	100.0%
TAGD	1,580.00	1,600.00	-20.00	98.75%
TGWA*	100.00	100.00	0.00	100.0%
TWA	463.00	475.00	-12.00	97.47%
Dues and Subscriptions - Other	140.95			
Total Dues and Subscriptions	5,062.30	4,520.00	542.30	112.0%
Education & Training	6,536.00	7,000.00	-464.00	93.37%
Field Supplies	338.69	800.00	-461.31	42.34%
HRA Expense	600.00	0.00	600.00	100.0%
Insurance				
Administrative Fees	0.00	100.00	-100.00	0.0%
Aflac Life	515.68	340.00	175.68	151.67%
Bond-Directors & Employees	300.00	300.00	0.00	100.0%
Dental	1,057.16	975.00	82.16	108.43%
HSA Contribution Employer	6,000.00	6,000.00	0.00	100.0%
Medical	26,675.68	24,600.00	2,075.68	108.44%
Risk Management Fee	4,146.00	4,700.00	-554.00	88.21%
Vision	254.28	235.00	19.28	108.2%
Total Insurance	38,948.80	37,250.00	1,698.80	104.56%
Lease Payments				
Copier	2,323.08	0.00	2,323.08	100.0%
Lease Payments - Other	0.00	3,000.00	-3,000.00	0.0%
Total Lease Payments	2,323.08	3,000.00	-676.92	77.44%
Miscellaneous	84.43	200.00	-115.57	42.22%
Office Supplies & Software	3,965.76	4,500.00	-534.24	88.13%
Payroll Expenses				
Payroll Taxes	6,989.84	9,400.00	-2,410.16	74.36%
Pension Plan	4,230.49	4,000.00	230.49	105.76%
Salaries	97,611.42	103,500.00	-5,888.58	94.31%
Total Payroll Expenses	108,831.75	116,900.00	-8,068.25	93.1%
Postage and Delivery	556.70	1,000.00	-443.30	55.67%
Printing and Reproduction	329.97			
Professional Fees				
Accounting Fees	6,075.00	6,100.00	-25.00	99.59%
Design Fees	21.65	300.00	-278.35	7.22%
GMA 1 Joint Planning	11,455.22	20,000.00	-8,544.78	57.28%
Legal Fees-General	4,719.43	40,700.00	-35,980.57	11.6%
Legal Fees-Rulemaking	14,448.86			
Legislative Consultant	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	36,720.16	77,100.00	-40,379.84	47.63%

Reconciliation				
Discrepancies	-2,397.48			
Recording Fees	94.00	200.00	-106.00	47.0%
Repairs & Maintenance				
Building Repairs	490.00			
Computer Repairs	808.92			
Inspections	100.00			
Repairs & Maintenance - Other	193.75	4,750.00	-4,556.25	4.08%
Total Repairs & Maintenance	1,592.67	4,750.00	-3,157.33	33.53%
Service Charge	57.40			
Tax Collection	83.14	1,000.00	-916.86	8.31%
Telephone				
Cell Phone	2,668.50	3,500.00	-831.50	76.24%
Land Phone	1,165.96	1,500.00	-334.04	77.73%
Total Telephone	3,834.46	5,000.00	-1,165.54	76.69%
Travel & Ent				
Fuel	764.48			
Meals	463.74			
Motel	6,818.25			
Parking	42.00			
Travel & Ent - Other	-892.43	10,000.00	-10,892.43	-8.92%
Total Travel & Ent	7,196.04	10,000.00	-2,803.96	71.96%
Utilities				
Electricity	2,205.03			
Gas	1,237.06			
Water	938.52			
Utilities - Other	0.00	4,000.00	-4,000.00	0.0%
Total Utilities	4,380.61	4,000.00	380.61	109.52%
Vehicle Allowance	5,750.00	6,000.00	-250.00	95.83%
Water Quality Lab Supplies	1,225.40	2,500.00	-1,274.60	49.02%
Web Site Expense				
Internet Expense	810.72	1,000.00	-189.28	81.07%
Website	2,887.06	3,500.00	-612.94	82.49%
Total Web Site Expense	3,697.78	4,500.00	-802.22	82.17%
Total Expense	281,784.40	355,220.00	-73,435.60	79.33%
Net Ordinary Income	22,228.58	-87,471.97	109,700.55	-25.41%
	22,228.58	-87,471.97	109,700.55	-25.41%