Emmett Irrigation District
Profit & Loss Budget vs. Actual
October 2023 through September 2024

Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column1
			Oct '22 - Sept '23	Budge 22/23	$ Over Budget	% of Budget	23/24 Proposed	Notes
			(Actual Current)					
Income								
From Reserves							$133,746.29	
440220 · Penalties - US Contract			17.33					
440310 · Redemption Fees			8.75					
440710 · Postage - Ret Receipt Certified			0.00					
440411 · Water Entitlement Transfer Fee			90.00					
440814 · Customer Overpayment			117.85					
440120 · Interest US Contract			155.49					
440810 · Refunds & Miscellaneous			130,950.48					
440412 · Permit Application Fee			4,200.00					
440610 · Administrative Fee			1,840.30					
440210 · Penalties - O&M			2,107.51					
440111 · Interest on Investments			58,925.55	3,500.00	55,425.55	1,683.59%	$20,000.00	
440413 · Easement and License Agreement			1,459.11					
440515 · Cost Share			0.00					
440110 · Interest O&M			3,504.19					
440020 · Rev from Assmt US Contract			6,828.99	6,931.89	-102.90	98.52%	$6,931.89	
450101 · House Rental Revenue			18,153.45	17,280.00	873.45	105.06%	$17,280.00	
440510 · Land Transfer Fees			13,500.00	15,000.00	-1,500.00	90.0%	$20,000.00	
440030 · Clerical Fees			132,712.29	153,270.00	-20,557.71	86.59%	$155,350.00	
450100 · Water Lease Revenues FY 21/22			352,839.72	250,000.00	102,839.72	141.14%	$250,000.00	
450100 · Water Lease Revenues FY 22/23			460,519.98	250,000.00	210,519.98	184.21%		
440010 · Rev from Assmt O&M			677,544.56	693,188.40	-15,643.84	97.74%	$693,188.40	
Total Income			**1,865,458.22**	1,389,170.29	476,287.93	134.29%	**$1,296,496.58**	
Expense								
66900 · Reconciliation Discrepancies			0.00					
552411 · Redemption Certificate Fee			9.25					
552415 · Gem County Tax Collector			186.48					
551412 · Water Rentals			22,572.70					
552100 · MISC EXPENSES								

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	552413 · Legal Notices		0.00	2,000.00	-2,000.00	0.0%	$2,000.00	
	552010 · House Rental Expense		0.00	2,500.00	-2,500.00	0.0%	$15,000.00	
	552111 · Insurance-Liability-ICRMP		13,730.00	12,000.00	1,730.00	114.42%	$14,000.00	
	552410 · Miscellaneous Expense		420.79	500.00	-79.21	84.16%	$500.00	
	551822 · Rodent Control		0.00	750.00	-750.00	0.0%	$750.00	
	552412 · Bank Charges		61.00	360.00	-299.00	16.94%	$360.00	
	552113 · Drug Testing		303.00	500.00	-197.00	60.6%	$500.00	
	552210 · Training, Travel and Seminars		0.00	3,000.00	-3,000.00	0.0%	$3,000.00	
Total 552100 · MISC EXPENSES			**14,514.79**	21,610.00	-7,095.21	67.17%	**$36,110.00**	
551000 · WD 65 & BCID								
	553011 · Payette River Water Users		1,155.30	2,888.88	-1,733.58	39.99%	$1,200.00	
	551310 · Lake Reservoir Payment		13,504.00	13,500.00	4.00	100.03%	$13,500.00	
	553012 · Water District #65		11,379.45	5,555.00	5,824.45	204.85%	$12,000.00	
Total 551000 · WD 65 & BCID			**26,038.75**	21,943.88	4,094.87	118.66%	**$26,700.00**	
550410 · OFFICE								
	550416 · Office Equipment Purchases		860.76	12,000.00	-11,139.24	7.17%	$12,000.00	
	551610 · Election Expense		0.00	2,000.00	-2,000.00	0.0%	$2,000.00	
	551510 · Directors Expense		91.91	300.00	-208.09	30.64%	$300.00	
	550412 · Office Repair & Maintenance		3,139.29	5,000.00	-1,860.71	62.79%	$5,000.00	
	550417 · Postage Expense		4,245.51	3,500.00	745.51	121.3%	$3,500.00	
	550415 · Office Equipment Repairs		212.50	0.00	212.50		$500.00	
	550414 · Office Miscellaneous		1,082.88	1,000.00	82.88	108.29%	$1,000.00	
	550413 · Office Supplies		2,950.06	3,000.00	-49.94	98.34%	$3,000.00	
	550411 · Office Utilities		3,052.54	3,500.00	-447.46	87.22%	$3,500.00	
	550811 · Audit		4,700.00	4,700.00	0.00	100.0%	$4,800.00	
	550418 · Office Equip & System Contract		6,762.99	6,000.00	762.99	112.72%	$6,000.00	
	550810 · Legal		2,870.61	20,000.00	-17,129.39	14.35%	$20,000.00	
Total 550410 · OFFICE			**29,969.05**	61,000.00	-31,030.95	49.13%	**$61,600.00**	
551210 · Blk Canyon Irrig Dist Maint.			**50,000.00**	50,000.00	0.00	100.0%	**$50,000.00**	
551800 · SHOP								
	551817 · Piping of Laterals		0.00	5,000.00	-5,000.00	0.0%	$5,000.00	

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	551914 · Equipment Purchase		0.00	60,000.00	-60,000.00	0.0%	$95,000.00	
	551814 · Shop Miscellaneous		26.75	200.00			$200.00	
	551911 · Repair & Maintenance-Trucks		5,512.99	10,000.00	-4,487.01	55.13%	$10,000.00	
	551818 · Diesel		5,853.65	15,000.00	-9,146.35	39.02%	$20,000.00	
	551820 · Propane		4,115.23	5,000.00	-884.77	82.31%	$5,000.00	
	551810 · Shop Expenses		2,243.60	7,500.00	-5,256.40	29.92%	$7,500.00	
	551811 · Shop Utilities		4,598.57	5,500.00	-901.43	83.61%	$5,500.00	
	551813 · Gas & Oil		19,544.94	18,000.00	1,544.94	108.58%	$20,000.00	
	551910 · Repair & Maintenance -Equip		3,673.34	30,000.00	-26,326.66	12.24%	$30,000.00	
	551913 · Repair & Maintenance-Pumps		708.35	30,000.00	-29,291.65	2.36%	$40,000.00	
	551815 · Chemicals							
		Terrestrials	0.00	0.00	0.00	0.0%		
		Aquatics	0.00	0.00	0.00	0.0%		
		551815 · Chemicals - Other	24,345.90	0.00			$0.00	
	Total 551815 · Chemicals		24,345.90	36,000.00	-11,654.10	67.63%	$36,000.00	
	551812 · Canal & Lateral Main		16,342.15	45,000.00	-28,657.85	36.32%	$45,000.00	
Total 551800 · SHOP			**86,965.47**	267,200.00	-180,234.53	32.55%	**$319,200.00**	
66000 · Payroll Expenses								
	66001 · State Unemployment Tax		4,831.02	6,300.00	-1,468.98	76.68%	$6,300.00	
	66000 · Payroll Expenses - Other		23,234.18	9,000.00	8,871.49		$9,000.00	
	66002 · Soc Sec/Medicare Employer		22,456.29	22,000.00	456.29	102.07%	$22,000.00	
	66003 · PERSI Employer 11.18%		37,926.23	32,168.14	5,758.09	117.9%	$32,168.14	
	550010 · Salaries						$69,468.14	
		550013 · Office Help Salary	23,459.00	19,656.00	3,803.00	119.35%	$20,454.00	
		550014 · Shop Salary	34,332.39	39,704.32	-5,371.93	86.47%	$41,689.55	
		550012 · Secretary Salary	62,340.57	55,310.08	7,030.49	112.71%	$56,695.87	
		550011 · Superintendent Salary	52,890.66	66,950.00	-14,059.34	79.0%	$66,950.00	
		550015 · Ditch Rider Salary	117,949.96	115,050.21	2,899.75	102.52%	$121,001.89	
	Total 550010 · Salaries		290,972.58	296,670.61	-5,698.03	98.08%	$306,791.31	
Total 66000 · Payroll Expenses			**379,420.30**	366,138.75	13,281.55	103.63%	**$376,259.45**	
550900 · BUREAU OF RECLAMATION								

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	551410 · Bur of Rec - Cascade Dam		1,576.69	2,000.00	-423.31	78.84%	$1,940.00	
	550910 · Blk Canyon - Power - O&M		16,363.67	20,991.00	-4,627.33	77.96%	$22,483.00	
	551110 · Bur of Rec-Deadwood Dam		34,241.39	28,905.00	5,336.39	118.46%	$31,535.19	
	551010 · Bur of Rec - Blk Canyon Dam		135,232.46	128,415.00	6,817.46	105.31%	$159,390.00	
	551112 - Bur of Rec - Deadwood Safety of Dams		4,778.94	4,778.94	0.00	100.0%	$4,778.94	
	551012 · Blk Canyon -Pumping Plant		78,750.00	157,500.00	-78,750.00	50.0%	$206,500.00	
Total 550900 · BUREAU OF RECLAMATION			$ 270,943.15	337,881.00	-66,937.85	80.19%	$426,627.13	
Total Expense			880,619.94	1,125,773.63	-354,088.40	78.22%	$1,296,496.58	
	Net Income		1,865,458.22	1,139,170.29	726,287.93	163.76%	$1,296,496.58	

Emmett Irrigation District
Board Approval of
Budget FY 2023/2024

Chairman, Korth Elliott, Division 2

Vice-Chairman, Erin Bronson, Division 6

Director, Rodger Obermeyer, Division 1

Director, Brent Jensen, Division 3

Director, Jim Standley, Division 4

Director, Danny Walton, Division 5

Director, Stewart Russell, Division 7