Emmett Irrigation District
Profit & Loss Budget vs. Actual
October 1, 2023 through September 24, 2024

Approved Budget FY2024/2025
Board Approved October 1, 2024

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10
				Oct 1, '23 - Aug 1,	Budget	$ Over Budget	% of Budget		
				Current Actuals	FY23/24			FY24/25	Notes
Income									
	Reserves			0.00	133,746.29	-133,746.29	0.0%	$92,138.66	
	440010 · Rev from Assmt O&M			688,129.18	693,188.40	-5,059.22	99.27%	$686,258.53	
	440020 · Rev from Assmt US Contract			7,032.18	6,931.89	100.29	101.45%	$6,933.58	
	440030 · Clerical Fees		2097 accts @ $90	134,001.91	~~155,350.00~~	-21,348.09	86.26%	$188,730.00	
	440110 · Interest O&M			4,879.50	0.00	4,879.50	100.0%		
	440111 · Interest on Investments			84,487.00	20,000.00	64,487.00	422.44%	$50,000.00	
	440120 · Interest US Contract			0.00	0.00	0.00	0.0%		
	440210 · Penalties - O&M			1,951.80	0.00	1,951.80	100.0%		
	440220 · Penalties - US Contract			17.31	0.00	17.31	100.0%		
	440310 · Redemption Fees			12.75	0.00	12.75	100.0%		
	440410 · Exclusion Fees			0.00	0.00	0.00	0.0%		
	440411 · Water Entitlement Transfer Fee			30.00	0.00	30.00	100.0%		
	440412 · Permit Application Fee			8,100.00	0.00	8,100.00	100.0%	$5,000.00	
	440413 · Easement and License Agreement			400.00	0.00	400.00	100.0%	$400.00	
	440510 · Land Transfer Fees			34,733.19	20,000.00	14,733.19	173.67%	$20,000.00	
	440515 · Cost Share			9,856.90	0.00	9,856.90	100.0%	$47,500.00	Main Liner application
	440610 · Administrative Fee			2,946.33	0.00	2,946.33	100.0%	$2,500.00	
	440615 - Filing Fee to delinquent assessments			36.00	0.00	0.00	0.0%		
	440710 · Postage - Ret Receipt Certified			6.80	0.00	6.80	100.0%		
	440810 · Refunds & Miscellaneous			8,207.81	0.00	8,207.81	100.0%		
	440814 · Customer Overpayment			464.40	0.00	464.40	100.0%		
	450100 · Water Lease Revenues			7,455.26	250,000.00	-242,544.74	2.98%	$600,000.00	
	450101 · House Rental Revenue			6,011.24	17,280.00	-11,268.76	34.79%	$6,600.00	
	450102 · Special Meeting Fee			0.00	0.00	0.00	0.0%		
Total Income				998,759.56	1,296,496.58	-297,737.02	77.04%	$1,706,060.77	

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Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10
Expense									
	550410 · OFFICE								
		550411 · Office Utilities		3,669.58	3,500.00	169.58	104.85%	$3,500.00	
		550412 · Office Repair & Maintenance		634.90	5,000.00	-4,365.10	12.7%	$5,000.00	
		550413 · Office Supplies		4,029.21	3,000.00	1,029.21	134.31%	$3,000.00	
		550414 · Office Miscellaneous		1,345.14	1,000.00	345.14	134.51%	$1,250.00	
		550415 · Office Equipment Repairs		85.00	500.00	-415.00	17.0%	$500.00	
		550416 · Office Equipment Purchases		1,339.03	12,000.00	-10,660.97	11.16%	$6,000.00	new computer costs have come down
		550417 · Postage Expense		3,291.11	3,500.00	-208.89	94.03%	$4,500.00	stamp & product increase
		550418 · Office Equip & System Contract		7,446.98	6,000.00	1,446.98	124.12%	$7,200.00	Quickbooks increase & website fee
		550810 · Legal		7,018.83	20,000.00	-12,981.17	35.09%	$20,000.00	
		550811 · Audit		4,950.00	4,800.00	150.00	103.13%	$5,200.00	
		551510 · Directors Expense		326.02	300.00	26.02	108.67%	$2,500.00	
		551610 · Election Expense		902.89	2,000.00	-1,097.11	45.15%	$1,000.00	
		550410 · OFFICE - Other		0.00	0.00	0.00	0.0%	$0.00	
	Total 550410 · OFFICE			35,038.69	61,600.00	-26,561.31	56.88%	$59,650.00	
	550900 · BUREAU OF RECLAMATION								
		550910 · Blk Canyon - Power - O&M		15,948.75	22,483.00	-6,534.25	70.94%	$23,312.00	
		551010 · Bur of Rec - Blk Canyon Dam		584,333.61	159,390.00	424,943.61	366.61%	$195,384.00	
		551012 · Blk Canyon -Pumping Plant		103,250.00	206,500.00	-103,250.00	50.0%	$352,600.00	
		551110 · Bur of Rec-Deadwood Dam		38,224.83	31,535.19	6,689.64	121.21%	$45,759.35	
		551112 · Deadwood Safety of Dams		4,778.94	4,778.94	0.00	100.0%	$4,778.94	
		551410 · Bur of Rec - Cascade Dam		1,913.46	1,940.00	-26.54	98.63%	$1,367.92	
		550900 · BUREAU OF RECLAMATION - Other		0.00	0.00	0.00	0.0%		
	Total 550900 · BUREAU OF RECLAMATION			748,449.59	426,627.13	321,822.46	175.43%	$623,202.21	
	551000 · WD 65 & BCID								
		551310 · Lake Reservoir Payment		13,504.00	13,500.00	4.00	100.03%	$13,504.00	
		553011 · Payette River Water Users		1,155.30	1,200.00	-44.70	96.28%	$1,200.00	
		553012 · Water District #65		10,359.60	12,000.00	-1,640.40	86.33%	$12,000.00	
	Total 551000 · WD 65 & BCID			25,018.90	26,700.00	-1,681.10	93.7%	$26,704.00	
	551210 · Blk Canyon Irrig Dist Maint.			49,935.18	50,000.00	-64.82	99.87%	$50,000.00	
	551412 · Water Rentals			199.06	0.00	199.06	100.0%		
	551800 · SHOP								

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		551810 · Shop Expenses		3,373.83	7,500.00	-4,126.17	44.98%	$7,500.00	
		551811 · Shop Utilities		4,206.06	5,500.00	-1,293.94	76.47%	$5,500.00	
		551812 · Canal & Lateral Main		109,463.26	45,000.00	64,463.26	243.25%	$50,000.00	
		551813 · Gas & Oil		13,125.93	20,000.00	-6,874.07	65.63%	$20,000.00	
		551814 · Shop Miscellaneous		354.32	200.00	154.32	177.16%	$250.00	
		551815 · Chemicals							
			Aquatics	0.00	0.00	0.00	0.0%		
			Terrestrials	0.00	0.00	0.00	0.0%		
			551815 · Chemicals - Other	36,573.49	36,000.00	573.49	101.59%		
		Total 551815 · Chemicals		36,573.49	36,000.00	573.49	101.59%	$80,000.00	
		551817 · Piping of Laterals		0.00	5,000.00	-5,000.00	0.0%	$5,000.00	
		551818 · Diesel		4,619.48	20,000.00	-15,380.52	23.1%	$20,000.00	
		551820 · Propane		1,781.53	5,000.00	-3,218.47	35.63%	$3,000.00	
		551910 · Repair & Maintenance -Equip		3,584.49	30,000.00	-26,415.51	11.95%	$30,000.00	
		551911 · Repair & Maintenance-Trucks		7,196.24	10,000.00	-2,803.76	71.96%	$10,000.00	
		551912 · Repair & Maint - Bld & Structur		0.00	0.00	0.00	0.0%	$0.00	
		551913 · Repair & Maintenance-Pumps		8,844.86	40,000.00	-31,155.14	22.11%	$40,000.00	
		551914 · Equipment Purchase		53,174.94	95,000.00	-41,825.06	55.97%	$95,000.00	
		55400 - Hydro Projects		2,516.89				$46,212.56	
		551800 · SHOP - Other		0.00	0.00	0.00	0.0%		
	Total 551800 · SHOP			248,815.32	319,200.00	-70,384.68	77.95%	$412,462.56	
	552100 · MISC EXPENSES								
		550016 · Contract Labor		0.00	0.00	0.00	0.0%		
		550111 · Mileage Reimbursement		0.00	0.00	0.00	0.0%		
		551822 · Rodent Control		0.00	750.00	-750.00	0.0%		
		552010 · House Rental Expense		3,293.89	15,000.00	-11,706.11	21.96%	$15,000.00	
		552111 · Insurance-Liability-ICRMP		16,476.00	14,000.00	2,476.00	117.69%	$16,476.00	
		552112 · State Insurance Fund		6,016.00	0.00	6,016.00	100.0%	$3,753.00	
		552113 · Drug Testing		239.00	500.00	-261.00	47.8%	$500.00	
		552210 · Training, Travel and Seminars		0.00	3,000.00	-3,000.00	0.0%	$3,000.00	
		552410 · Miscellaneous Expense		0.00	500.00	-500.00	0.0%	$500.00	
		552412 · Bank Charges		-1,200.00	360.00	-1,560.00	-333.33%	$360.00	
		552413 · Legal Notices		0.00	2,000.00	-2,000.00	0.0%	$2,000.00	
		552100 · MISC EXPENSES - Other		8,647.39	0.00	8,647.39	100.0%	$8,700.00	

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	Total 552100 · MISC EXPENSES			33,472.28	36,110.00	-2,637.72	92.7%	$50,289.00	
	552411 · Redemption Certificate Fee			36.00	0.00	36.00	100.0%		
	552415 · Gem County Tax Collector			260.00	0.00	260.00	100.0%		
	553013 · Idaho Water Users Assoc			0.00	0.00	0.00	0.0%		
	66000 · Payroll Expenses								
		550010 · Salaries							
			550011 · Superintendent Salary	69,666.78	66,950.00	2,716.78	104.06%	$115,500.00	
			550012 · Secretary Salary	56,950.92	56,695.87	255.05	100.45%	$61,600.00	
			550013 · Office Help Salary	22,639.25	20,454.00	2,185.25	110.68%	$24,024.00	
			550014 · Shop Salary	29,849.94	41,689.55	-11,839.61	71.6%	$51,307.00	
			550015 · Ditch Rider Salary	125,553.07	121,001.89	4,551.18	103.76%	$157,322.00	
			550010 · Salaries - Other	0.00	0.00	0.00	0.0%		
		Total 550010 · Salaries		304,659.96	306,791.31	-2,131.35	99.31%	$409,753.00	
		66001 · State Unemployment Tax		3,178.88	6,300.00	-3,121.12	50.46%	$7,000.00	
		66002 · Soc Sec/Medicare Employer		25,685.81	22,000.00	3,685.81	116.75%	$22,000.00	
		66003 · PERSI Employer 11.96%		34,909.17	32,168.14	2,741.03	108.52%	$36,000.00	
		66000 · Payroll Expenses - Other		36,085.72	9,000.00	27,085.72	400.95%	$9,000.00	
	Total 66000 · Payroll Expenses			404,519.54	376,259.45	28,260.09	107.51%	$483,753.00	
Total Expense				1,545,744.56	1,296,496.58	249,247.98	119.23%	$1,706,060.77	
	Net Income			985,687.08	1,296,496.58			$1,706,060.77	