

Souther Water & Sewer District
Cross Reference General Ledger to Schedule of Adjusted Operations

<u>GL Account Description</u>	<u>Account</u>	<u>Amount</u>	<u>SAO Description</u>	<u>Amount</u>	<u>Difference</u>	<u>Explanation</u>
<u>Operating Revenues</u>						
METERED SALES - RESID.	461-1-01	2,958,981				
METERED SALES - BUSINESS	461-1-02	303,169				
		<u>3,262,150</u>	Total Metered Retail Sales	3,262,150	-	
SALES FOR RESALE	466-1-00	109,767	Sales for Resale	109,767	-	
PENALTIES	471-1-01	89,107	Forfeited Discounts	89,107	-	
OTHER INCOME	474-1-00	31,872	Miscellaneous Service Revenues	33,943	2,071	Tap Fees incorrectly included in SAO.
Total Operating Revenues		<u>3,492,896</u>	Total Operating Revenues	<u>3,494,967</u>	<u>2,071</u>	
<u>Operating Expenses</u>						
WAGES OPER. LABOR - PUMPING	620-2-00	128,384				
WAGES	720-1-01	112,424				
OPER LABOR - T & D	640-1-00	499,044				
Salaries and Wages - Employees		<u>739,852</u>	Salaries and Wages - Employees	739,852	-	
COMMISSIONER'S FEE	730-1-01	18,000	Salaries and Wages - Officers	18,000	-	
HEALTH INSURANCE	721-1-08	179,232				
DENTAL INSURANCE	721-1-10	7,062				
LIFE INSURANCE	721-1-11	9,099				
EMPLOYER PENSION EXPENSE	908-1-04	6,180				
Employee Pensions and Benefits		<u>201,573</u>	Employee Pensions and Benefits	201,573	-	
WATER PURCHASES	600-2-00	401,919	Purchased Water	401,919	-	
UTILITIES -T & D	641-1-07	372,395				
NATURAL GAS - WTP	625-1-01	4,455				
		<u>376,850</u>	Purchased Power	406,768	34,373	Overstated on 2023 Annual Report and SAO.
CHEMICALS	631-1-01	263,427	Chemicals	263,427	-	
SUPPLIES PUMPING REPAIRS	623-1-08	4,336				

UNIFORM RENTAL - T & D	641-1-01	226				
SUPPLIES-T&D	641-1-03	182,281				
UNIFORMS EXPENSE	641-2-10	9,037				
SAFETY SUPPLIES	642-1-21	250				
BILLING POSTAGE	703-1-02	25,284				
COMPUTER SUPPLIES	703-1-03	17,414				
OFFICE POSTAGE	721-1-02	8,563				
OFFICE SUPPLIES	721-1-03	12,652				
TEL. & UTIL. - OFFICE	721-1-04	29,918				
BANK CHARGES	721-1-06	14,159				
TRAINING	750-0-01	5,425				
		<u>309,545</u>	Materials and Supplies	274,202	(35,343)	Understated on 2023 Annual Report and SAO.
ACCOUNTING	723-1-02	33,317	Contractual Services - Accounting	33,317	-	
LEGAL	723-1-01	23,059	Contractual Services - Legal	23,059	-	
MANAGEMENT FEES	600-4-00	229,148	Contractual Services - Managemer	229,148	-	
LAB SERVICES	623-2-04	9,865	Contractual Services - Water Testi	9,865	-	
CONTRACT LABOR	620-1-02	54,009				
CONTRACT LABOR	620-1-03	90				
PROFESSIONAL FEES	723-1-05	39,350				
CONTRACT LABOR	723-1-06	4,656				
Contractual Services - Other		<u>98,105</u>	Contractual Services - Other	98,105	-	
EQUIPMENT RENTAL	642-1-02	8,428	Rental of Equipment	8,428	-	
VEH. REPAIRS - T&D	641-1-04	26,550				
FUEL-GASOLINE	641-2-09	74,153				
Transportation Expenses		100,703	Transportation Expenses	106,424	5,721	Overstated on 2023 Annual Report and SAO.
PROPERTY INSURANCE	724-0-00	74,535	Insurance - General Liability	74,535	-	
					-	
WORKER'S COMPENSATION	721-1-13	24,916	Insurance - Workers Compensatio	24,916	-	
COMMISSIONERS BOND	724-1-01	891	Insurance - Other	891	-	
ADVERTISING	760-0-01	5,645	Advertising Expense	5,645	-	
BAD DEBTS - WRITTEN OFF	910-1-00	1,142,457	Bad Debt	1,142,457	-	

MISC. EXPENSE	730-1-03	22,984			
KIA SERVICE FEES	930-0-01	1,498			
LOAN FEES	930-0-02	255			
DRUG SCREENING	935-1-03	864			
Miscellaneous	999-9-99	(6)			
Miscellaneous Expenses		<u>25,595</u>	Miscellaneous Expenses	25,595	-
Total Operating Expenses		<u>4,083,375</u>	Total Operating Expenses	<u>4,088,126</u>	<u>4,751</u>
<u>Other Income and Expenses</u>					
INTEREST INCOME	491-1-01	6,540	Interest Income	6,540	-
Nonutility Income		-	Nonutility Income	14,373	14,373
					Overstated on 2023 Annual Report and SAO.
DEPRECIATION EXPENSE	903-1-00	850,787			
DEPRECIATION EXPENSE	903-2-00	13,358			
Depreciation Expense		<u>864,145</u>	Depreciation Expense	864,145	-
AMORTIZATION	929-1-00	2,460	Amortization Expense	2,460	-
PAYROLL TAXES	908-1-01	55,826			
PSC TAXES	908-1-02	4,764			
SALES TAXES	908-1-03	(236)			
Taxes Other Than Income		60,354	Taxes Other Than Income	60,354	-