

2013 Panola County Groundwater Conservation District Budget Adjustments

Account Name	Account	2013 Budget	2013 Actual	+/- Diff	Adjustment	2013 Corrected	+/- Diff
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Income	Tax Revenue	4010	\$356,022.66	\$369,139.25	\$13,116.59	\$13,116.59	\$ 369,139.25	\$13,116.59
	Donations	4050	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$ 25,000.00	\$25,000.00
	Other	(4055, 4060, 4070)	\$0.00	\$1,533.50	\$1,533.50	\$1,533.50	\$ 1,533.50	\$1,533.50
	Fines and Penalties	4080	\$0.00	\$17,100.00	\$17,100.00	\$17,100.00	\$ 17,100.00	\$17,100.00
	Rental Income	4100	\$0.00	\$16,329.04	\$16,329.04	\$16,329.04	\$ 16,329.04	\$16,329.04
	Income Total:		\$356,022.66	\$429,101.79	\$73,079.13	\$73,079.13	\$ 429,101.79	\$73,079.13

Estimated Payroll Expenses

PAYROLL EXPENSES (6000)	Personnel	6010/6015	\$141,873	\$141,016.92	-856.41	-856.41	\$ 142,000.00	\$126.67
	Employer FICA	6035	\$8,700	\$9,000.77	300.77	300.77	\$ 9,025.00	\$325.00
	Employer Medicare	6040	\$2,000	\$2,105.01	105.01	105.01	\$ 2,125.00	\$125.00
	Employer SUTA	6050	\$1,000	\$63.58	-936.42	201.40	\$ 75.00	-\$925.00
	457 Plan Fees	6055	\$500	\$0.00	-500	0	\$ -	-\$500.00
	457 Matching Contribution	6060	\$5,550	\$5,799.23	249.23	249.23	\$ 5,800.00	\$250.00
	Payroll Total:		\$159,623	\$157,985.51	-1,637.82	0	\$ 159,025.00	-\$598.33

Estimated General and Administrative Expenses

AUTO EXPENSES (6110)	Auto Repairs and Maintenance	6111/6114	\$1,500	\$1,469.00	-31.00	0.00	\$ 1,500.00	\$0.00
	Auto Fuel	6112/6115	\$7,000	\$4,394.21	-2,605.79	0.00	\$ 4,400.00	-\$2,600.00
	Auto Expenses Total:		\$8,500	\$5,863.21	-2,636.79	0.00	\$ 5,900.00	-\$2,600.00
INSURANCE (6120)	Automobile Insurance	6121	\$1,500	\$1,325.52	-174.48	-174.47	\$1,200.00	-\$300.00
	General Liability Insurance	6122	\$2,500	\$2,115.52	-384.48	-384.47	\$1,800.00	-\$700.00
	Workers Compensation Insurance	6123	\$1,800	\$1,611.00	-189.00	-189.00	\$1,500.00	-\$300.00
	Surety Bond Insurance	6124	\$1,000	\$786.00	-214.00	-214.00	\$575.00	-\$425.00
	Employee Health	6125	\$23,000	\$24,035.34	1,035.34	1,035.34	\$25,100.00	\$2,100.00
	Employee Life	6126	\$1,000	\$951.60	-48.40	-48.40	\$1,000.00	\$0.00
	Building and Property Insurance	6127	\$1,750	\$1,255.52	-494.48	-25.00	\$1,250.00	-\$500.00
	General and Liability Insurance Total:		\$32,550	\$32,080.50	-469.50	0.00	\$32,425.00	-\$125.00
OFFICE EXPENSES (6130)	Office Supplies	6131	\$3,000	\$2,882.64	-117.36	0.00	\$2,850.00	-\$150.00
	Postage	6132	\$3,000	\$558.83	-2,441.17	-2,400.00	\$575.00	-\$2,425.00
	Printing and Reproduction	6133	\$1,000	\$197.04	-802.96	0.00	\$200.00	-\$800.00
	Public Relations	6134	\$1,500	\$1,592.26	92.26	0.00	\$1,500.00	\$0.00
	Dues and Subscriptions	6135	\$750	\$599.54	-150.46	0.00	\$750.00	\$0.00
	Filing Fees	6136	\$100	\$54.00	-46.00	0.00	\$55.00	-\$45.00
	Computer Equipment	6139	\$3,500	\$5,864.74	2,364.74	2,400.00	\$5,900.00	\$2,400.00
	Office Total:		\$12,850	\$11,749.05	-1,100.95	0.00	\$11,830.00	-\$1,020.00

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BUILDING (6140)	Mortgage	6141	\$56,000	\$54,429.90	-1,570.10	0.00	\$55,000.00	-\$1,000.00
	Cleaning Service	6143	\$1,500	\$1,260.00	-240.00	0.00	\$1,300.00	-\$200.00
	Building Maintenance	6142/6144	\$4,000	\$2,060.79	-1,939.21	0.00	\$2,000.00	-\$2,000.00
	Extermination	6145	\$500	\$300.00	-200.00	0.00	\$300.00	-\$200.00
	Building Total:		\$62,000	\$58,050.69	-3,949.31	0.00	\$58,600.00	-\$3,400.00
UTILITIES (6150)	Telephone and Internet	6151/6152	\$5,000	\$4,956.14	-43.86	0.00	\$5,000.00	\$0.00
	Electric	6153	\$2,000	\$1,345.88	-654.12	0.00	\$675.00	-\$1,325.00
	Water, Sewage, and Trash	6155	\$1,000	\$816.33	-183.67	0.00	\$850.00	-\$150.00
	Utilities Total:		\$8,000	\$7,118.35	-881.65	0.00	\$6,525.00	-\$1,475.00
LEGAL (6160)	Attorney Fees		\$33,000	\$33,000.00	0.00	0.00	\$33,000.00	\$0.00
	Legal Total:		\$33,000	\$33,000.00	0.00	0.00	\$33,000.00	\$0.00
ACCOUNTING (6170)	Quarterly Accounting Fees	6171	\$0	\$0.00	0.00	0.00	\$0.00	\$0.00
	Compilation	6172	\$3,000	\$0.00	-3,000.00	-1,100.00	\$0.00	-\$3,000.00
	Audit	6173	\$5,000	\$6,100.00	1,100.00	1,100.00	\$6,100.00	\$1,100.00
	Accounting Total:		\$8,000	\$6,100.00	-1,900.00	0.00	\$6,100.00	-\$1,900.00
CONSULTING (6180)	Engineering	6181	\$0	\$0.00	0.00	0.00	\$0.00	\$0.00
	Consulting	6182	\$0	\$125.00	125.00	125.00	\$125.00	\$125.00
	Hydrology	6183	\$11,000	\$174.50	-10,825.50	-125.00	\$0.00	\$0.00
	Consulting Total:		\$11,000	\$299.50	-10,700.50	0.00	\$125.00	\$125.00
TAX APPRAISAL (6190)	Appraisals		\$4,500	\$4,366.29	-133.71	0.00	\$4,375.00	-\$125.00
	Tax Appraisal Total:		\$4,500	\$4,366.29	-133.71	0.00	\$4,375.00	-\$125.00
TAX OFFICE COLLECTION (6210)	Collection Commissions	6211	\$1,250	\$1,109.33	-140.67	-140.67	\$1,200.00	-\$50.00
	Collection/Attorney Fees	6212	\$1,000	\$1,460.07	460.07	319.40	\$1,475.00	\$475.00
	Tax Collection Total:		\$2,250	\$2,569.40	319.40	178.73	\$2,675.00	\$425.00
TRAVEL EXPENSES (6220)	Lodging	6221	\$2,000	\$2,278.98	278.98	278.98	\$2,300.00	\$300.00
	Food	6222	\$750	\$871.21	121.21	121.21	\$875.00	\$125.00
	Transportation	6223	\$500	\$10.53	-489.47	-400.19	\$25.00	-\$475.00
	Travel Total:		\$3,250	\$3,160.72	-89.28	0.00	3200.00	-\$50.00
CONFERENCES AND TRAINING (6230)	Conferences	6231	\$2,000	\$1,500.00	-500.00	-178.73	\$1,500.00	-\$500.00
	Training	6232	\$2,000	\$624.75	-1,375.25	0.00	\$325.00	-\$1,675.00
	Conference and Education Total:		\$4,000	\$2,124.75	-1,875.25	-178.73	\$1,825.00	-\$2,175.00
GROUNDWATER PROTECTION (6250)	Well Plugging		\$0	\$0.00	0.00	0.00	\$0.00	\$0.00
	Assistance		\$5,000	\$674.00	-4,326.00	0.00	\$675.00	-\$4,325.00
	Protection Total:		\$5,000	\$674.00	-4,326.00	0.00	\$675.00	-\$4,325.00
FIELD EXPENSES (6270)	Field Equipment		\$1,500	\$287.34	-1,212.66	0.00	\$300.00	-\$1,200.00
	Equipment Total:		\$1,500	\$287.34	-1,212.66	0.00	\$300.00	-\$1,200.00
	Expense Totals:		\$196,400	\$167,444	\$30,594	\$0	\$167,555	\$16,370

2013 Panola County Groundwater Conservation District Budget Adjustments

TOTAL 2013 BUDGETED INCOME:	\$356,022.66
TOTAL 2013 ACTUAL INCOME:	\$429,101.79
TOTAL 2013 CORRECTED INCOME:	\$429,101.79
TOTAL 2013 BUDGETED PAYROLL EXPENSE:	\$159,623.33
TOTAL 2013 BUDGETED GENERAL AND ADMINISTRATIVE EXPENSE:	\$196,400.00
TOTAL 2013 BUDGETED EXPENSES:	\$356,023.33
TOTAL 2013 ACTUAL PAYROLL EXPENSE:	\$157,985.51
TOTAL 2013 ACTUAL GENERAL AND ADMINISTRATIVE EXPENSE:	\$167,443.80
TOTAL 2013 ACTUAL EXPENSES:	\$325,429.31
TOTAL 2013 CORRECTED PAYROLL EXPENSES:	\$159,025.00
TOTAL 2013 CORRECTED GENERAL AND ADMINISTRATIVE EXPENSES:	\$167,555.00
TOTAL 2013 CORRECTED EXPENSES:	\$326,580.00

Line Item	Description and Explanation of Adjustments	Amount
4000 Income	We received an additional 3.7% of income from taxes, above the estimated value. Other income Includes forfeits, open records requests reimbursements, and well inspections that are not budgeted. Donations and Fines are not budgeted, but is considered income at the end of the year.	\$ 73,079.13
6000 Payroll Expenses	Portion of the monies budgeted for salaries that was not used in performance increases was used to make up the overages in the employee taxes.	\$ 856.41
6120 Insurance	The estimated health insurance for the year was not enough to cover the actual expense. We saw a 22% increase from last year and only budgeted for a 20% increase. The savings from the other insurance covered the cost and left \$469.50 in overestimated expenses.	\$ 1,035.34
6130 Office Expenses	Due to a Board approved expense to update the website, the Computer Equipment category shows a overage. Cost savings from postage can be used to compensate for the overage.	\$ 2,400.00
6170 Accounting	The Audit cost more than was budgeted. Monies from the compilation that was not conducted due to bringing the accounting function in-house was used to cover the difference.	\$ 1,100.00
6210 Tax Office Collection	The district has no control over the amounts paid for commissions and attorney fees by the tax collectors office. A \$140.67 in budgeted overages for commissions is used to cover some of the needed monies in attorney fees. The remainder \$178.73 comes from an overage in Conferences.	\$ 460.07
6220 Travel Expenses	The \$278.98 from Lodging and \$121.21 from Food will use \$400.19 from transportation to cover.	\$ 400.19