

Otter Rock Water District Profit & Loss Budget vs. Actual YEAR TO DATE

July 2020 through March 2021

	Jul '20 - Ma...	Budget	\$ Over Bud...	% of Budget
Income				
4010 · Commercial Water Fees				
4010.1 · Commercial Base Rate	4,730.00	6,117.75	-1,387.75	77.3%
4010.2 · Commercial System Improvement	300.00	3,240.00	-2,940.00	9.3%
4010.3 · Commercial Overage Rate	375.08			
Total 4010 · Commercial Water Fees	5,405.08	9,357.75	-3,952.67	57.8%
4020 · Residential Water Fees				
4020.1 · SFR-Base Rate	36,702.00	38,340.00	-1,638.00	95.7%
4020.2 · SFR-System Improvement/Meters	25,748.00	25,500.01	247.99	101.0%
Total 4020 · Residential Water Fees	62,450.00	63,840.01	-1,390.01	97.8%
4040 · Donation	40,060.00	600.00	39,460.00	6,676.7%
4075 · Interest	437.38	1,040.99	-603.61	42.0%
Total Income	108,352.46	74,838.75	33,513.71	144.8%
Gross Profit	108,352.46	74,838.75	33,513.71	144.8%
Expense				
5010 · Contingencies	0.00	6,712.50	-6,712.50	0.0%
5020 · Professional Fees				
5020.1 · Accountant/CPA	1,175.00	775.00	400.00	151.6%
5020.2 · Accountant/Bookkeeper	610.00	0.00	610.00	100.0%
5020.3 · Government Fees	450.82	0.00	450.82	100.0%
5020.4 · Legal	581.40	1,500.00	-918.60	38.8%
5020.5 · Engineering	3,000.00			
5020.6 · Grant/Loan application fees	0.00	750.00	-750.00	0.0%
Total 5020 · Professional Fees	5,817.22	3,025.00	2,792.22	192.3%
5050 · Building Maintenance	492.82	500.00	-7.18	98.6%
5100 · Insurance				
5100.1 · Property and Liability	2,586.00	0.00	2,586.00	100.0%
5100.2 · Worker's Comp	783.51	0.00	783.51	100.0%
Total 5100 · Insurance	3,369.51	0.00	3,369.51	100.0%
5300 · Payroll Expenses				
5300.1 · Gross Payroll Superintendent				
a · Monthly Salary	5,000.00	18,000.00	-13,000.00	27.8%
b · Hourly Wages	1,107.21	10,035.76	-8,928.55	11.0%
c · Special Projects				
01 · Spring 3	0.00	720.00	-720.00	0.0%
02 · Tank 2 Northside	0.00	720.00	-720.00	0.0%
03 · Tank 2 Footing Drain	0.00	180.00	-180.00	0.0%
04 · Ellie Street Repair	0.00	540.00	-540.00	0.0%
05 · Distrtrbution Sys Valve Box	0.00	3,749.99	-3,749.99	0.0%
Total c · Special Projects	0.00	5,909.99	-5,909.99	0.0%
5300.1 · Gross Payroll Superintendent - O...	6,155.85	0.00	6,155.85	100.0%
Total 5300.1 · Gross Payroll Superintendent	12,263.06	33,945.75	-21,682.69	36.1%
5300.2 · Gross Payroll Office Manager	4,662.80	5,400.00	-737.20	86.3%

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5300.3 · Payroll Taxes				
5300.3A · Employee payroll taxes	1,426.35			
5300.3B · Employer Payroll taxes	764.02			
5300.3 · Payroll Taxes - Other	1,030.41	3,263.99	-2,233.58	31.6%
Total 5300.3 · Payroll Taxes	3,220.78	3,263.99	-43.21	98.7%
5300.4 · Payroll Processing Fees	562.68	675.00	-112.32	83.4%
Total 5300 · Payroll Expenses	20,709.32	43,284.74	-22,575.42	47.8%
5350 · Per-Diem Board & Employees				
5350.2 · Office Manager	258.30	0.00	258.30	100.0%
5350.3 · Superintendent	500.00	2,700.00	-2,200.00	18.5%
5350 · Per-Diem Board & Employees - Other	300.00	0.00	300.00	100.0%
Total 5350 · Per-Diem Board & Employees	1,058.30	2,700.00	-1,641.70	39.2%
5400 · Office Expenses				
5400.1 · Dues and Subscriptions	942.52	120.00	822.52	785.4%
5400.2 · Equipment	87.95	375.00	-287.05	23.5%
5400.3 · Office Supplies	732.72	1,200.00	-467.28	61.1%
5400.4 · Postage	281.95	236.25	45.70	119.3%
5400.5 · Printing	199.95	187.51	12.44	106.6%
5400.6 · Website	600.00	600.00	0.00	100.0%
5400.7 · Safety Deposit Box	57.00	55.00	2.00	103.6%
5400.8 · Bank Service Charges	2.00	0.00	2.00	100.0%
Total 5400 · Office Expenses	2,904.09	2,773.76	130.33	104.7%
5500 · Utilities				
5500.1 · Electricity-Office	556.97	1,140.00	-583.03	48.9%
5500.2 · Electricity-Water Tank	265.32	270.00	-4.68	98.3%
5500.3 · Garbage Service	0.00	76.50	-76.50	0.0%
5500.4 · Telephone & Internet	1,200.53	1,125.00	75.53	106.7%
Total 5500 · Utilities	2,022.82	2,611.50	-588.68	77.5%
7000 · Infrastructure Repairs & Maint.				
7000.1 · Engineering/Consulting	1,250.00	1,950.00	-700.00	64.1%
7000.2 · Equipment Rental	0.00	375.00	-375.00	0.0%
Total 7000 · Infrastructure Repairs & Maint.	1,250.00	2,325.00	-1,075.00	53.8%
7040 · Meter Installation				
7040.1 · Materials and Supplies	3,293.85	5,329.49	-2,035.64	61.8%
7040.2 · shipping	0.00	51.00	-51.00	0.0%
7040.3 · Contract Labor-Excavation	962.50	5,733.75	-4,771.25	16.8%
Total 7040 · Meter Installation	4,256.35	11,114.24	-6,857.89	38.3%
7050 · Special Projects				
7050.1 · Spring 3 By Pass Line	0.00	900.00	-900.00	0.0%
7050.2 · Tank 2 North Side Line	0.00	1,500.00	-1,500.00	0.0%
7050.3 · Tank 2 Footing Drain	645.00	675.00	-30.00	95.6%
7050.4 · Ellie Street Repair	0.00	2,100.01	-2,100.01	0.0%
7050.5 · Distribution Sys Valve Box	0.00	675.00	-675.00	0.0%
Total 7050 · Special Projects	645.00	5,850.01	-5,205.01	11.0%

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7060 · Water Quality Testing				
7060.1 · Additional Testing	930.00	375.00	555.00	248.0%
7060.2 · Monthly Water Testing	404.00	405.00	-1.00	99.8%
7060.3 · Routine Testing (annual/bi)	0.00	2,137.00	-2,137.00	0.0%
7060.4 · Pickup	21.00	18.00	3.00	116.7%
7060 · Water Quality Testing - Other	45.00	0.00	45.00	100.0%
Total 7060 · Water Quality Testing	1,400.00	2,935.00	-1,535.00	47.7%
7070 · System Repairs & Maintenance				
7070.1 · Contract Labor	-160.48	0.00	-160.48	100.0%
7070.2 · Materials & Supplies	560.69	0.00	560.69	100.0%
7070.5 · Tools or mis. supplies	614.59	0.00	614.59	100.0%
Total 7070 · System Repairs & Maintenance	1,014.80	0.00	1,014.80	100.0%
66900 · Reconciliation Discrepancies	50.00			
Total Expense	44,990.23	83,831.75	-38,841.52	53.7%
Net Income	63,362.23	-8,993.00	72,355.23	-704.6%