

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

July through December 2020

	Jul - Dec 20	Budget	\$ Over Bud...	% of Budget
Income				
4010 · Commercial Water Fees				
4010.1 · Commercial Base Rate	2,991.62	4,078.50	-1,086.88	73.4%
4010.2 · Commercial System Improvement	220.00	2,160.00	-1,940.00	10.2%
4010.3 · Commercial Overage Rate	451.69			
Total 4010 · Commercial Water Fees	3,663.31	6,238.50	-2,575.19	58.7%
4020 · Residential Water Fees				
4020.1 · SFR-Base Rate	24,591.00	25,560.00	-969.00	96.2%
4020.2 · SFR-System Improvement/Meters	17,080.08	17,000.01	80.07	100.5%
Total 4020 · Residential Water Fees	41,671.08	42,560.01	-888.93	97.9%
4075 · Interest	319.61	694.00	-374.39	46.1%
Total Income	45,654.00	49,492.51	-3,838.51	92.2%
Gross Profit	45,654.00	49,492.51	-3,838.51	92.2%
Expense				
5010 · Contingencies	0.00	4,475.00	-4,475.00	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	202.82	0.00	202.82	100.0%
5020.4 · Legal	581.40	1,000.00	-418.60	58.1%
5020.6 · Grant/Loan application fees	0.00	750.00	-750.00	0.0%
Total 5020 · Professional Fees	2,569.22	2,525.00	44.22	101.8%
5050 · Building Maintenance	492.82	500.00	-7.18	98.6%
5100 · Insurance				
5100.2 · Worker's Comp	783.51	0.00	783.51	100.0%
Total 5100 · Insurance	783.51	0.00	783.51	100.0%
5300 · Payroll Expenses				
5300.1 · Gross Payroll Superintendent				
a · Monthly Salary	5,000.00	12,000.00	-7,000.00	41.7%
b · Hourly Wages	1,107.21	6,690.50	-5,583.29	16.5%
c · Special Projects				
01 · Spring 3	0.00	480.00	-480.00	0.0%
02 · Tank 2 Northside	0.00	480.00	-480.00	0.0%
03 · Tank 2 Footing Drain	0.00	120.00	-120.00	0.0%
04 · Ellie Street Repair	0.00	360.00	-360.00	0.0%
05 · Distrtribution Sys Valve Box	0.00	2,499.99	-2,499.99	0.0%
Total c · Special Projects	0.00	3,939.99	-3,939.99	0.0%
5300.1 · Gross Payroll Superintendent - O...	2,460.57	0.00	2,460.57	100.0%
Total 5300.1 · Gross Payroll Superintendent	8,567.78	22,630.49	-14,062.71	37.9%
5300.2 · Gross Payroll Office Manager	3,328.74	3,600.00	-271.26	92.5%
5300.3 · Payroll Taxes				
5300.3A · Employee payroll taxes	742.69			
5300.3B · Employer Payroll taxes	382.10			
5300.3 · Payroll Taxes - Other	1,030.41	2,175.98	-1,145.57	47.4%
Total 5300.3 · Payroll Taxes	2,155.20	2,175.98	-20.78	99.0%

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5300.4 · Payroll Processing Fees	344.77	450.00	-105.23	76.6%
Total 5300 · Payroll Expenses	14,396.49	28,856.47	-14,459.98	49.9%
5350 · Per-Diem Board & Employees				
5350.2 · Office Manager	175.50	0.00	175.50	100.0%
5350.3 · Superintendent	500.00	1,800.00	-1,300.00	27.8%
5350 · Per-Diem Board & Employees - Other	300.00	0.00	300.00	100.0%
Total 5350 · Per-Diem Board & Employees	975.50	1,800.00	-824.50	54.2%
5400 · Office Expenses				
5400.1 · Dues and Subscriptions	942.52	80.00	862.52	1,178.2%
5400.2 · Equipment	87.95	250.00	-162.05	35.2%
5400.3 · Office Supplies	627.16	800.00	-172.84	78.4%
5400.4 · Postage	171.95	157.50	14.45	109.2%
5400.5 · Printing	199.95	125.01	74.94	159.9%
5400.7 · Safety Deposit Box	55.00	55.00	0.00	100.0%
Total 5400 · Office Expenses	2,084.53	1,467.51	617.02	142.0%
5500 · Utilities				
5500.1 · Electricity-Office	291.16	760.00	-468.84	38.3%
5500.2 · Electricity-Water Tank	176.88	180.00	-3.12	98.3%
5500.3 · Garbage Service	0.00	51.00	-51.00	0.0%
5500.4 · Telephone & Internet	720.99	750.00	-29.01	96.1%
Total 5500 · Utilities	1,189.03	1,741.00	-551.97	68.3%
7000 · Infrastructure Repairs & Maint.				
7000.1 · Engineering/Consulting	1,250.00	1,300.00	-50.00	96.2%
7000.2 · Equipment Rental	0.00	249.99	-249.99	0.0%
Total 7000 · Infrastructure Repairs & Maint.	1,250.00	1,549.99	-299.99	80.6%
7040 · Meter Installation				
7040.1 · Materials and Supplies	2,015.96	3,552.99	-1,537.03	56.7%
7040.2 · shipping	0.00	34.00	-34.00	0.0%
7040.3 · Contract Labor-Excavation	962.50	3,822.50	-2,860.00	25.2%
Total 7040 · Meter Installation	2,978.46	7,409.49	-4,431.03	40.2%
7050 · Special Projects				
7050.1 · Spring 3 By Pass Line	0.00	600.00	-600.00	0.0%
7050.2 · Tank 2 North Side Line	0.00	1,000.00	-1,000.00	0.0%
7050.3 · Tank 2 Footing Drain	645.00	450.00	195.00	143.3%
7050.4 · Ellie Street Repair	0.00	1,400.00	-1,400.00	0.0%
7050.5 · Distribution Sys Valve Box	0.00	450.00	-450.00	0.0%
Total 7050 · Special Projects	645.00	3,900.00	-3,255.00	16.5%
7060 · Water Quality Testing				
7060.1 · Additional Testing	890.00	250.00	640.00	356.0%
7060.2 · Monthly Water Testing	269.00	270.00	-1.00	99.6%
7060.3 · Routine Testing (annual/bi)	0.00	2,137.00	-2,137.00	0.0%
7060.4 · Pickup	13.00	12.00	1.00	108.3%
Total 7060 · Water Quality Testing	1,172.00	2,669.00	-1,497.00	43.9%

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7070 · System Repairs & Maintenance				
7070.1 · Contract Labor	-4,525.49	0.00	-4,525.49	100.0%
7070.2 · Materials & Supplies	411.82	0.00	411.82	100.0%
7070.5 · Tools or mis. supplies	614.59	0.00	614.59	100.0%
Total 7070 · System Repairs & Maintenance	-3,499.08	0.00	-3,499.08	100.0%
66900 · Reconciliation Discrepancies	50.00			
Total Expense	25,087.48	56,893.46	-31,805.98	44.1%
Net Income	<u>20,566.52</u>	<u>-7,400.95</u>	<u>27,967.47</u>	<u>-277.9%</u>