

## Otter Rock Water District Profit & Loss Budget vs. Actual

July through September 2020

	Jul - Sep 20	Budget	\$ Over Bud...	% of Budget
<b>Income</b>				
<b>4010 · Commercial Water Fees</b>				
4010.1 · Commercial Base Rate	1,265.00	2,039.25	-774.25	62.0%
4010.2 · Commercial System Improvement	100.00	1,080.00	-980.00	9.3%
4010.3 · Commercial Overage Rate	186.15			
<b>Total 4010 · Commercial Water Fees</b>	1,551.15	3,119.25	-1,568.10	49.7%
<b>4020 · Residential Water Fees</b>				
4020.1 · SFR-Base Rate	12,996.00	12,780.00	216.00	101.7%
4020.2 · SFR-System Improvement/Meters	8,634.00	8,500.00	134.00	101.6%
<b>Total 4020 · Residential Water Fees</b>	21,630.00	21,280.00	350.00	101.6%
4030 · Turn On/Off Water Service Fee	0.00	0.00	0.00	0.0%
4040 · Donation	0.00	0.00	0.00	0.0%
4055 · Other Income	0.00	0.00	0.00	0.0%
4075 · Interest	182.30	347.00	-164.70	52.5%
Turn Off Water Fee	0.00	0.00	0.00	0.0%
<b>Total Income</b>	23,363.45	24,746.25	-1,382.80	94.4%
<b>Gross Profit</b>	23,363.45	24,746.25	-1,382.80	94.4%
<b>Expense</b>				
5010 · Contingencies	0.00	2,237.50	-2,237.50	0.0%
<b>5020 · Professional Fees</b>				
5020.1 · Accountant/CPA	0.00	775.00	-775.00	0.0%
5020.2 · Accountant/Bookkeeper	610.00	0.00	610.00	100.0%
5020.3 · Government Fees	0.00	0.00	0.00	0.0%
5020.4 · Legal	0.00	500.00	-500.00	0.0%
5020.5 · Engineering	875.00			
5020.6 · Grant/Loan application fees	0.00	0.00	0.00	0.0%
<b>Total 5020 · Professional Fees</b>	1,485.00	1,275.00	210.00	116.5%
5050 · Building Maintenance	7.74	0.00	7.74	100.0%
<b>5100 · Insurance</b>				
5100.1 · Property and Liability	0.00	0.00	0.00	0.0%
5100.2 · Worker's Comp	753.44	0.00	753.44	100.0%
5100 · Insurance - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Insurance</b>	753.44	0.00	753.44	100.0%
<b>5300 · Payroll Expenses</b>				
<b>5300.1 · Gross Payroll Superintendent</b>				
a · Monthly Salary	0.00	6,000.00	-6,000.00	0.0%
b · Hourly Wages	1,872.82	3,345.25	-1,472.43	56.0%
c · Special Projects				
01 · Spring 3	0.00	240.00	-240.00	0.0%
02 · Tank 2 Northside	0.00	240.00	-240.00	0.0%
03 · Tank 2 Footing Drain	0.00	60.00	-60.00	0.0%
04 · Ellie Street Repair	0.00	180.00	-180.00	0.0%
05 · Distrubution Sys Valve Box	0.00	1,250.00	-1,250.00	0.0%
<b>Total c · Special Projects</b>	0.00	1,970.00	-1,970.00	0.0%
<b>5300.1 · Gross Payroll Superintendent - O...</b>	2,122.93	0.00	2,122.93	100.0%
<b>Total 5300.1 · Gross Payroll Superintendent</b>	3,995.75	11,315.25	-7,319.50	35.3%
<b>5300.2 · Gross Payroll Office Manager</b>	1,282.95	1,800.00	-517.05	71.3%

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<b>5300.3 · Payroll Taxes</b>				
5300.3A · Employee payroll taxes	1,000.58			
5300.3B · Employer Payroll taxes	467.81			
FICA-MED	0.00	0.00	0.00	0.0%
FICA-SS	0.00	0.00	0.00	0.0%
FIT	0.00	0.00	0.00	0.0%
OR STATEWIDE TRANSIT TAX	0.00	0.00	0.00	0.0%
Oregon SIT	0.00	0.00	0.00	0.0%
5300.3 · Payroll Taxes - Other	0.00	1,088.00	-1,088.00	0.0%
<b>Total 5300.3 · Payroll Taxes</b>	1,468.39	1,088.00	380.39	135.0%
<b>5300.4 · Payroll Processing Fees</b>	194.53	225.00	-30.47	86.5%
Quarterly Payroll Taxes				
Transit Tax	0.00	0.00	0.00	0.0%
Quarterly Payroll Taxes - Other	0.00	0.00	0.00	0.0%
<b>Total Quarterly Payroll Taxes</b>	0.00	0.00	0.00	0.0%
<b>Total 5300 · Payroll Expenses</b>	6,941.62	14,428.25	-7,486.63	48.1%
<b>5350 · Per-Diem Board &amp; Employees</b>				
5350.2 · Office Manager	72.22	0.00	72.22	100.0%
5350.3 · Superintendent	500.00	900.00	-400.00	55.6%
5350 · Per-Diem Board & Employees - Other	0.00	0.00	0.00	0.0%
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	572.22	900.00	-327.78	63.6%
<b>5400 · Office Expenses</b>				
Bank Fee	55.00	0.00	55.00	100.0%
5400.1 · Dues and Subscriptions	0.00	40.00	-40.00	0.0%
5400.2 · Equipment	51.97	125.00	-73.03	41.6%
Ink	0.00	0.00	0.00	0.0%
5400.3 · Office Supplies	221.31	400.00	-178.69	55.3%
Other / Misc	0.00	0.00	0.00	0.0%
5400.4 · Postage	165.00	78.75	86.25	209.5%
5400.5 · Printing				
Water Conservation Project	0.00	0.00	0.00	0.0%
5400.5 · Printing - Other	182.10	62.50	119.60	291.4%
<b>Total 5400.5 · Printing</b>	182.10	62.50	119.60	291.4%
5400.6 · Website	0.00	0.00	0.00	0.0%
5400.7 · Safety Deposit Box	0.00	0.00	0.00	0.0%
5400.8 · Bank Service Charges	0.00	0.00	0.00	0.0%
5400 · Office Expenses - Other	581.40	0.00	581.40	100.0%
<b>Total 5400 · Office Expenses</b>	1,256.78	706.25	550.53	178.0%
<b>5500 · Utilities</b>				
Electricity	76.67	0.00	76.67	100.0%
5500.1 · Electricity-Office	76.36	380.00	-303.64	20.1%
5500.2 · Electricity-Water Tank	58.96	90.00	-31.04	65.5%
5500.3 · Garbage Service	0.00	25.50	-25.50	0.0%
5500.4 · Telephone & Internet	359.79	375.00	-15.21	95.9%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5500 · Utilities</b>	571.78	870.50	-298.72	65.7%

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<b>7000 · Infrastructure Repairs &amp; Maint.</b>				
7000.1 · Engineering/Consulting	0.00	650.00	-650.00	0.0%
7000.2 · Equipment Rental	0.00	125.00	-125.00	0.0%
<b>Total 7000 · Infrastructure Repairs &amp; Maint.</b>	0.00	775.00	-775.00	0.0%
<b>7040 · Meter Installation</b>				
7040.1 · Materials and Supplies	0.00	1,776.50	-1,776.50	0.0%
7040.2 · shipping	0.00	17.00	-17.00	0.0%
7040.3 · Contract Labor-Excavation	962.50	1,911.25	-948.75	50.4%
7040 · Meter Installation - Other	0.00	0.00	0.00	0.0%
<b>Total 7040 · Meter Installation</b>	962.50	3,704.75	-2,742.25	26.0%
<b>7050 · Special Projects</b>				
7050.1 · Spring 3 By Pass Line	0.00	300.00	-300.00	0.0%
7050.2 · Tank 2 North Side Line	0.00	500.00	-500.00	0.0%
7050.3 · Tank 2 Footing Drain	645.00	225.00	420.00	286.7%
7050.4 · Ellie Street Repair	0.00	700.00	-700.00	0.0%
7050.5 · Distribution Sys Valve Box	0.00	225.00	-225.00	0.0%
<b>Total 7050 · Special Projects</b>	645.00	1,950.00	-1,305.00	33.1%
<b>7060 · Water Quality Testing</b>				
7060.1 · Additional Testing	680.00	125.00	555.00	544.0%
7060.2 · Monthly Water Testing	89.00	135.00	-46.00	65.9%
7060.3 · Routine Testing (annual/bi)	0.00	0.00	0.00	0.0%
7060.4 · Pickup	0.00	6.00	-6.00	0.0%
7060 · Water Quality Testing - Other	0.00	0.00	0.00	0.0%
<b>Total 7060 · Water Quality Testing</b>	769.00	266.00	503.00	289.1%
<b>7070 · System Repairs &amp; Maintenance</b>				
7070.1 · Contract Labor	0.00	0.00	0.00	0.0%
Gladys Street Repair	0.00	0.00	0.00	0.0%
7070.2 · Materials & Supplies	574.18	0.00	574.18	100.0%
7070.3 · Shipping	0.00	0.00	0.00	0.0%
7070.4 · Tank Repairs				
Tank Cleaning	0.00	0.00	0.00	0.0%
Tank Maintenance-Other	0.00	0.00	0.00	0.0%
<b>Total 7070.4 · Tank Repairs</b>	0.00	0.00	0.00	0.0%
7070.5 · Tools or mis. supplies	614.59	0.00	614.59	100.0%
7070 · System Repairs & Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	1,188.77	0.00	1,188.77	100.0%
<b>Pump Station Expense</b>				
Repairs & maintenance	0.00	0.00	0.00	0.0%
<b>Total Pump Station Expense</b>	0.00	0.00	0.00	0.0%
<b>66900 · Reconciliation Discrepancies</b>	50.64			
Notice of Public Meeting	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	15,204.49	27,113.25	-11,908.76	56.1%
<b>Net Income</b>	<b>8,158.96</b>	<b>-2,367.00</b>	<b>10,525.96</b>	<b>-344.7%</b>