

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

July 2020 through May 2021

	Jul '20 - Ma...	Budget	\$ Over Bud...	% of Budget
<b>Income</b>				
<b>4010 · Commercial Water Fees</b>				
4010.1 · Commercial Base Rate	5,310.00	7,477.25	-2,167.25	71.0%
4010.2 · Commercial System Improvement	1,080.00	3,960.00	-2,880.00	27.3%
4010.3 · Commercial Overage Rate	469.40			
<b>Total 4010 · Commercial Water Fees</b>	6,859.40	11,437.25	-4,577.85	60.0%
<b>4020 · Residential Water Fees</b>				
4020.1 · SFR-Base Rate	46,087.00	46,860.00	-773.00	98.4%
4020.2 · SFR-System Improvement/Meters	32,358.00	31,166.67	1,191.33	103.8%
4020.5 · New Service Application	750.00			
<b>Total 4020 · Residential Water Fees</b>	79,195.00	78,026.67	1,168.33	101.5%
<b>4040 · Donation</b>				
8000.3 · Chlorination Project	-37,428.30			
4040 · Donation - Other	40,660.00	600.00	40,060.00	6,776.7%
<b>Total 4040 · Donation</b>	3,231.70	600.00	2,631.70	538.6%
<b>4075 · Interest</b>	506.67	1,272.33	-765.66	39.8%
<b>Total Income</b>	89,792.77	91,336.25	-1,543.48	98.3%
<b>Gross Profit</b>	89,792.77	91,336.25	-1,543.48	98.3%
<b>Expense</b>				
<b>5010 · Contingencies</b>	0.00	8,204.17	-8,204.17	0.0%
<b>5020 · Professional Fees</b>				
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	2,000.00	-1,418.60	29.1%
5020.5 · Engineering	7,134.20			
5020.6 · Grant/Loan application fees	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5020 · Professional Fees</b>	9,951.42	4,275.00	5,676.42	232.8%
<b>5050 · Building Maintenance</b>	492.82	500.00	-7.18	98.6%
<b>5100 · Insurance</b>				
5100.2 · Worker's Comp	0.00	865.00	-865.00	0.0%
5100.1 · Property and Liability	2,586.00	2,800.00	-214.00	92.4%
<b>Total 5100 · Insurance</b>	2,586.00	3,665.00	-1,079.00	70.6%
<b>5300 · Payroll Expenses</b>				
<b>5300.1 · Gross Payroll Superintendent</b>				
a · Monthly Salary	14,000.00	22,000.00	-8,000.00	63.6%
b · Hourly Wages	1,107.21	12,265.92	-11,158.71	9.0%
c · Special Projects				
01 · Spring 3	0.00	880.00	-880.00	0.0%
02 · Tank 2 Northside	0.00	880.00	-880.00	0.0%
03 · Tank 2 Footing Drain	0.00	220.00	-220.00	0.0%
04 · Ellie Street Repair	0.00	660.00	-660.00	0.0%
05 · Distrribution Sys Valve Box	0.00	4,583.33	-4,583.33	0.0%
<b>Total c · Special Projects</b>	0.00	7,223.33	-7,223.33	0.0%
<b>5300.1 · Gross Payroll Superintendent - O...</b>	1,500.00	0.00	1,500.00	100.0%
<b>Total 5300.1 · Gross Payroll Superintendent</b>	16,607.21	41,489.25	-24,882.04	40.0%

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<b>5300.2 · Gross Payroll Office Manager</b>	7,303.51	6,600.00	703.51	110.7%
<b>5300.3 · Payroll Taxes</b>				
<b>5300.3B · Employer Payroll taxes</b>	222.90			
<b>5300.3 · Payroll Taxes - Other</b>	2,180.09	3,989.33	-1,809.24	54.6%
<b>Total 5300.3 · Payroll Taxes</b>	2,402.99	3,989.33	-1,586.34	60.2%
<b>5300.4 · Payroll Processing Fees</b>	771.82	825.00	-53.18	93.6%
<b>Total 5300 · Payroll Expenses</b>	27,085.53	52,903.58	-25,818.05	51.2%
<b>5350 · Per-Diem Board &amp; Employees</b>				
<b>5350.2 · Office Manager</b>	284.64	0.00	284.64	100.0%
<b>5350.3 · Superintendent</b>	800.00	3,300.00	-2,500.00	24.2%
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	1,084.64	3,300.00	-2,215.36	32.9%
<b>5400 · Office Expenses</b>				
<b>5400.1 · Dues and Subscriptions</b>	1,117.52	160.00	957.52	698.5%
<b>5400.2 · Equipment</b>	87.95	500.00	-412.05	17.6%
<b>5400.3 · Office Supplies</b>	849.98	1,466.66	-616.68	58.0%
<b>5400.4 · Postage</b>	281.95	288.75	-6.80	97.6%
<b>5400.5 · Printing</b>	199.95	229.17	-29.22	87.2%
<b>5400.6 · Website</b>	600.00	600.00	0.00	100.0%
<b>5400.7 · Safety Deposit Box</b>	57.00	55.00	2.00	103.6%
<b>5400.8 · Bank Service Charges</b>	6.00	0.00	6.00	100.0%
<b>Total 5400 · Office Expenses</b>	3,200.35	3,299.58	-99.23	97.0%
<b>5500 · Utilities</b>				
<b>5500.1 · Electricity-Office</b>	716.08	1,393.33	-677.25	51.4%
<b>5500.2 · Electricity-Water Tank</b>	324.28	330.00	-5.72	98.3%
<b>5500.3 · Garbage Service</b>	0.00	93.50	-93.50	0.0%
<b>5500.4 · Telephone &amp; Internet</b>	1,320.60	1,375.00	-54.40	96.0%
<b>Total 5500 · Utilities</b>	2,360.96	3,191.83	-830.87	74.0%
<b>7000 · Infrastructure Repairs &amp; Maint.</b>				
<b>7000.1 · Engineering/Consulting</b>	1,250.00	2,600.00	-1,350.00	48.1%
<b>7000.2 · Equipment Rental</b>	0.00	458.33	-458.33	0.0%
<b>Total 7000 · Infrastructure Repairs &amp; Maint.</b>	1,250.00	3,058.33	-1,808.33	40.9%
<b>7040 · Meter Installation</b>				
<b>7040.1 · Materials and Supplies</b>	3,308.77	6,513.83	-3,205.06	50.8%
<b>7040.2 · Shipping</b>	0.00	62.33	-62.33	0.0%
<b>7040.3 · Contract Labor-Excavation</b>	962.50	7,007.92	-6,045.42	13.7%
<b>Total 7040 · Meter Installation</b>	4,271.27	13,584.08	-9,312.81	31.4%
<b>7050 · Special Projects</b>				
<b>7050.1 · Spring 3 By Pass Line</b>	0.00	1,100.00	-1,100.00	0.0%
<b>7050.2 · Tank 2 North Side Line</b>	0.00	1,833.33	-1,833.33	0.0%
<b>7050.3 · Tank 2 Footing Drain</b>	645.00	825.00	-180.00	78.2%
<b>7050.4 · Ellie Street Repair</b>	0.00	2,566.67	-2,566.67	0.0%
<b>7050.5 · Distribution Sys Valve Box</b>	0.00	825.00	-825.00	0.0%
<b>Total 7050 · Special Projects</b>	645.00	7,150.00	-6,505.00	9.0%

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<b>7060 · Water Quality Testing</b>				
7060.1 · Additional Testing	930.00	500.00	430.00	186.0%
7060.2 · Monthly Water Testing	576.30	495.00	81.30	116.4%
7060.3 · Routine Testing (annual/bi)	0.00	2,137.00	-2,137.00	0.0%
7060.4 · Pickup	41.70	22.00	19.70	189.5%
<b>Total 7060 · Water Quality Testing</b>	<b>1,548.00</b>	<b>3,154.00</b>	<b>-1,606.00</b>	<b>49.1%</b>
<b>7070 · System Repairs &amp; Maintenance</b>				
7070.1 · Contract Labor	-160.48	0.00	-160.48	100.0%
7070.2 · Materials & Supplies	598.68	0.00	598.68	100.0%
7070.5 · Tools & other equipment	614.59	0.00	614.59	100.0%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>1,052.79</b>	<b>0.00</b>	<b>1,052.79</b>	<b>100.0%</b>
<b>66900 · Reconciliation Discrepancies</b>	<b>50.00</b>			
<b>Total Expense</b>	<b>55,578.78</b>	<b>106,285.57</b>	<b>-50,706.79</b>	<b>52.3%</b>
<b>Net Income</b>	<b><u>34,213.99</u></b>	<b><u>-14,949.32</u></b>	<b><u>49,163.31</u></b>	<b><u>-228.9%</u></b>