

Otter Rock Water District
Profit & Loss Budget vs. Actual
July 2020

(-) = under Budget

	Jul 20	Budget	\$ Over B...	% of Bu...
Income				
4010 · Commercial Water Fees				
4010.1 · Commercial Base Rate	262.50	679.75	-417.25	38.6%
4010.2 · Commercial System Improvement	40.00	360.00	-320.00	11.1%
Total 4010 · Commercial Water Fees	302.50	1,039.75	-737.25	29.1%
4020 · Residential Water Fees				
4020.1 · SFR-Base Rate	3,656.00	4,260.00	-604.00	85.8%
4020.2 · SFR-System Improvement/Meters	2,364.00	2,833.33	-469.33	83.4%
Total 4020 · Residential Water Fees	6,020.00	7,093.33	-1,073.33	84.9%
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	0.00	115.67	-115.67	0.0%
Turn Off Water Fee	0.00	0.00	0.00	0.0%
Total Income	6,322.50	8,248.75	-1,926.25	76.6%
Gross Profit	6,322.50	8,248.75	-1,926.25	76.6%
Expense				
5010 · Contingencies	0.00	745.83	-745.83	0.0%
5020 · Professional Fees				
5020.1 · Accountant/CPA	0.00	0.00	0.00	0.0%
5020.2 · Accountant/Bookkeeper	450.00	0.00	450.00	100.0%
5020.3 · Government Fees	0.00	0.00	0.00	0.0%
5020.4 · Legal	0.00	0.00	0.00	0.0%
5020.5 · Engineering	625.00			
5020.6 · Grant/Loan application fees	0.00	0.00	0.00	0.0%
Total 5020 · Professional Fees	1,075.00	0.00	1,075.00	100.0%
5050 · Building Maintenance	0.00	0.00	0.00	0.0%
5100 · Insurance				
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%
Total 5100 · Insurance	753.44	0.00	753.44	100.0%
5300 · Payroll Expenses				
5300.1 · Gross Payroll Superintendent				
a · Monthly Salary	0.00	2,000.00	-2,000.00	0.0%
b · Hourly Wages	1,018.00	1,115.08	-97.08	91.3%
c · Special Projects				
01 · Spring 3	0.00	80.00	-80.00	0.0%
02 · Tank 2 Northside	0.00	80.00	-80.00	0.0%
03 · Tank 2 Footing Drain	0.00	20.00	-20.00	0.0%
04 · Ellie Street Repair	0.00	60.00	-60.00	0.0%
05 · Distrribution Sys Valve Box	0.00	416.67	-416.67	0.0%
Total c · Special Projects	0.00	656.67	-656.67	0.0%
5300.1 · Gross Payroll Superintendent - Ot...	0.00	0.00	0.00	0.0%
Total 5300.1 · Gross Payroll Superintendent	1,018.00	3,771.75	-2,753.75	27.0%
5300.2 · Gross Payroll Office Manager	0.00	600.00	-600.00	0.0%

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5300.3 - Payroll Taxes				
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%
Total 5300.3 - Payroll Taxes	0.00	1,088.00	-1,088.00	0.0%
5300.4 - Payroll Processing Fees	50.40	75.00	-24.60	67.2%
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%
Total Quarterly Payroll Taxes	0.00	0.00	0.00	0.0%
Total 5300 - Payroll Expenses	1,068.40	5,534.75	-4,466.35	19.3%
5350 - Per-Diem Board & Employees				
5350.2 - Office Manager	0.00	0.00	0.00	0.0%
5350.3 - Superintendent	500.00	300.00	200.00	166.7%
5350 - Per-Diem Board & Employees - Other	0.00	0.00	0.00	0.0%
Total 5350 - Per-Diem Board & Employees	500.00	300.00	200.00	166.7%
5400 - Office Expenses				
Bank Fee	55.00	0.00	55.00	100.0%
5400.1 - Dues and Subscriptions	0.00	0.00	0.00	0.0%
5400.2 - Equipment	0.00	125.00	-125.00	0.0%
Ink	0.00	0.00	0.00	0.0%
5400.3 - Office Supplies	56.71	133.33	-76.62	42.5%
Other / Misc	0.00	0.00	0.00	0.0%
5400.4 - Postage	0.00	26.25	-26.25	0.0%
5400.5 - Printing				
Water Conservation Project	0.00	0.00	0.00	0.0%
5400.5 - Printing - Other	91.30	20.83	70.47	438.3%
Total 5400.5 - Printing	91.30	20.83	70.47	438.3%
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%
Total 5400 - Office Expenses	784.41	305.41	479.00	256.8%
5500 - Utilities				
Electricity	76.67	0.00	76.67	100.0%
5500.1 - Electricity-Office	0.00	126.66	-126.66	0.0%
5500.2 - Electricity-Water Tank	0.00	30.00	-30.00	0.0%
5500.3 - Garbage Service	0.00	8.50	-8.50	0.0%
5500.4 - Telephone & Internet	119.15	125.00	-5.85	95.3%
5500 - Utilities - Other	0.00	0.00	0.00	0.0%
Total 5500 - Utilities	195.82	290.16	-94.34	67.5%
7000 - Infrastructure Repairs & Maint.				
7000.1 - Engineering/Consulting	0.00	0.00	0.00	0.0%
7000.2 - Equipment Rental	0.00	41.66	-41.66	0.0%
Total 7000 - Infrastructure Repairs & Maint.	0.00	41.66	-41.66	0.0%

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7040 - Meter Installation				
7040.1 - Materials and Supplies	0.00	592.17	-592.17	0.0%
7040.2 - shipping	0.00	5.66	-5.66	0.0%
7040.3 - Contract Labor-Excavation	0.00	637.08	-637.08	0.0%
7040 - Meter Installation - Other	0.00	0.00	0.00	0.0%
Total 7040 - Meter Installation	0.00	1,234.91	-1,234.91	0.0%
7050 - Special Projects				
7050.1 - Spring 3 By Pass Line	0.00	100.00	-100.00	0.0%
7050.2 - Tank 2 North Side Line	0.00	166.66	-166.66	0.0%
7050.3 - Tank 2 Footing Drain	645.00	75.00	570.00	860.0%
7050.4 - Ellie Street Repair	0.00	233.33	-233.33	0.0%
7050.5 - Distribution Sys Valve Box	0.00	75.00	-75.00	0.0%
Total 7050 - Special Projects	645.00	649.99	-4.99	99.2%
7060 - Water Quality Testing				
7060.1 - Additional Testing	0.00	125.00	-125.00	0.0%
7060.2 - Monthly Water Testing	0.00	45.00	-45.00	0.0%
7060.3 - Routine Testing (annual/bi)	0.00	0.00	0.00	0.0%
7060.4 - Pickup	0.00	2.00	-2.00	0.0%
7060 - Water Quality Testing - Other	0.00	0.00	0.00	0.0%
Total 7060 - Water Quality Testing	0.00	172.00	-172.00	0.0%
7070 - System Repairs & Maintenance				
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	0.00	0.00	0.00	0.0%
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%
Total 7070.4 - Tank Repairs	0.00	0.00	0.00	0.0%
7070.5 - Tools or mis. supplies	0.00	0.00	0.00	0.0%
7070 - System Repairs & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7070 - System Repairs & Maintenance	0.00	0.00	0.00	0.0%
Pump Station Expense				
Repairs & maintenance	0.00	0.00	0.00	0.0%
Total Pump Station Expense	0.00	0.00	0.00	0.0%
Notice of Public Meeting	0.00	0.00	0.00	0.0%
Total Expense	5,022.07	9,274.71	-4,252.64	54.1%
Net Income	1,300.43	-1,025.96	2,326.39	-126.8%

Note: had A/R been normal, we would not have less revenue than expense for the month