

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

July 2020 through April 2021

	Jul '20 - Ap...	Budget	\$ Over Bud...	% of Budget
Income				
4010 · Commercial Water Fees				
4010.1 · Commercial Base Rate	4,820.00	6,797.50	-1,977.50	70.9%
4010.2 · Commercial System Improvement	320.00	3,600.00	-3,280.00	8.9%
4010.3 · Commercial Overage Rate	375.08			
Total 4010 · Commercial Water Fees	5,515.08	10,397.50	-4,882.42	53.0%
4020 · Residential Water Fees				
4020.1 · SFR-Base Rate	40,415.00	42,600.00	-2,185.00	94.9%
4020.2 · SFR-System Improvement/Meters	28,190.00	28,333.34	-143.34	99.5%
Total 4020 · Residential Water Fees	68,605.00	70,933.34	-2,328.34	96.7%
4040 · Donation	40,060.00	600.00	39,460.00	6,676.7%
4075 · Interest	471.44	1,156.66	-685.22	40.8%
Total Income	114,651.52	83,087.50	31,564.02	138.0%
Gross Profit	114,651.52	83,087.50	31,564.02	138.0%
Expense				
5010 · Contingencies	0.00	7,458.34	-7,458.34	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	1,500.00	-1,500.00	0.0%
Total 5020 · Professional Fees	5,817.22	3,775.00	2,042.22	154.1%
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 · Insurance - Other	0.00	2,800.00	-2,800.00	0.0%
Total 5100 · Insurance	2,586.00	2,800.00	-214.00	92.4%
5300 · Payroll Expenses				
5300.5 · Worker's Comp	783.51	0.00	783.51	100.0%
5300.1 · Gross Payroll Superintendent				
a · Monthly Salary	5,000.00	20,000.00	-15,000.00	25.0%
b · Hourly Wages	1,107.21	11,150.84	-10,043.63	9.9%
c · Special Projects				
01 · Spring 3	0.00	800.00	-800.00	0.0%
02 · Tank 2 Northside	0.00	800.00	-800.00	0.0%
03 · Tank 2 Footing Drain	0.00	200.00	-200.00	0.0%
04 · Ellie Street Repair	0.00	600.00	-600.00	0.0%
05 · Distribution Sys Valve Box	0.00	4,166.66	-4,166.66	0.0%
Total c · Special Projects	0.00	6,566.66	-6,566.66	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	37,717.50	-25,454.44	32.5%
5300.2 · Gross Payroll Office Manager	4,662.80	6,000.00	-1,337.20	77.7%

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5300.3 · Payroll Taxes				
5300.3A · Employee payroll taxes	1,769.35			
5300.3B · Employer Payroll taxes	955.75			
5300.3 · Payroll Taxes - Other	1,030.41	3,626.66	-2,596.25	28.4%
Total 5300.3 · Payroll Taxes	3,755.51	3,626.66	128.85	103.6%
5300.4 · Payroll Processing Fees	637.25	750.00	-112.75	85.0%
Total 5300 · Payroll Expenses	22,102.13	48,094.16	-25,992.03	46.0%
5350 · Per-Diem Board & Employees				
5350.2 · Office Manager	258.30	0.00	258.30	100.0%
5350.3 · Superintendent	500.00	3,000.00	-2,500.00	16.7%
5350 · Per-Diem Board & Employees - Other	300.00	0.00	300.00	100.0%
Total 5350 · Per-Diem Board & Employees	1,058.30	3,000.00	-1,941.70	35.3%
5400 · Office Expenses				
5400.1 · Subscriptions	942.52	120.00	822.52	785.4%
5400.2 · Equipment	87.95	500.00	-412.05	17.6%
5400.3 · Office Supplies	732.72	1,333.33	-600.61	55.0%
5400.4 · Postage	281.95	262.50	19.45	107.4%
5400.5 · Printing	199.95	208.34	-8.39	96.0%
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	4.00	0.00	4.00	100.0%
Total 5400 · Office Expenses	2,906.09	3,079.17	-173.08	94.4%
5500 · Utilities				
5500.1 · Electricity-Office	635.12	1,266.66	-631.54	50.1%
5500.2 · Electricity-Water Tank	294.80	300.00	-5.20	98.3%
5500.3 · Garbage Service	0.00	85.00	-85.00	0.0%
5500.4 · Telephone & Internet	1,200.53	1,250.00	-49.47	96.0%
Total 5500 · Utilities	2,130.45	2,901.66	-771.21	73.4%
7000 · Infrastructure Repairs & Maint.				
7000.1 · Engineering/Consulting	1,250.00	1,950.00	-700.00	64.1%
7000.2 · Equipment Rental	0.00	416.67	-416.67	0.0%
Total 7000 · Infrastructure Repairs & Maint.	1,250.00	2,366.67	-1,116.67	52.8%
7040 · Meter Installation				
7040.1 · Materials and Supplies	3,293.85	5,921.66	-2,627.81	55.6%
7040.2 · shipping	0.00	56.66	-56.66	0.0%
7040.3 · Contract Labor-Excavation	962.50	6,370.84	-5,408.34	15.1%
Total 7040 · Meter Installation	4,256.35	12,349.16	-8,092.81	34.5%
7050 · Special Projects				
7050.1 · Spring 3 By Pass Line	0.00	1,000.00	-1,000.00	0.0%
7050.2 · Tank 2 North Side Line	0.00	1,666.66	-1,666.66	0.0%
7050.3 · Tank 2 Footing Drain	645.00	750.00	-105.00	86.0%
7050.4 · Ellie Street Repair	0.00	2,333.34	-2,333.34	0.0%
7050.5 · Distribution Sys Valve Box	0.00	750.00	-750.00	0.0%
Total 7050 · Special Projects	645.00	6,500.00	-5,855.00	9.9%

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7060 · Water Quality Testing				
7060.1 · Additional Testing	930.00	500.00	430.00	186.0%
7060.2 · Monthly Water Testing	449.00	450.00	-1.00	99.8%
7060.3 · Routine Testing (annual/bi)	0.00	2,137.00	-2,137.00	0.0%
7060.4 · Pickup	23.00	20.00	3.00	115.0%
7060 · Water Quality Testing - Other	45.00	0.00	45.00	100.0%
Total 7060 · Water Quality Testing	1,447.00	3,107.00	-1,660.00	46.6%
7070 · System Repairs & Maintenance				
7070.1 · Contract Labor	1,402.02	0.00	1,402.02	100.0%
7070.2 · Materials & Supplies	598.68	0.00	598.68	100.0%
7070.5 · Tools or mis. supplies	614.59	0.00	614.59	100.0%
Total 7070 · System Repairs & Maintenance	2,615.29	0.00	2,615.29	100.0%
66900 · Reconciliation Discrepancies	50.00			
Total Expense	47,356.65	95,931.16	-48,574.51	49.4%
Net Income	67,294.87	-12,843.66	80,138.53	-524.0%