

# Orange County Water Control & Improvement District No. 2

## Profit & Loss Budget Overview

May 2021 through April 2023

	<u>2021-2022</u>	<u>2022-2023</u>	<u>Difference</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 Water fees</b>	915,000.00	920,004.00	5,004.00	1%
<b>4050 Sewer fees</b>	760,000.00	759,996.00	-4.00	0%
<b>Total 3999 Fees for Water &amp; Sewer</b>	<u>1,675,000.00</u>	<u>1,680,000.00</u>	<u>5,000.00</u>	<u>0%</u>
<b>4001 Other Charges</b>				
<b>4010 Disconnection/Reconnection</b>	22,000.00	21,996.00	-4.00	0%
<b>4020 Late Charges</b>	34,000.00	39,000.00	5,000.00	15%
<b>4030 Tapping fees</b>	5,000.00	6,996.00	1,996.00	40%
<b>Total 4001 Other Charges</b>	<u>61,000.00</u>	<u>67,992.00</u>	<u>6,992.00</u>	<u>11%</u>
<b>4140 Service charges &amp; misc. in</b>	<u>40,000.00</u>	<u>20,004.00</u>	<u>-19,996.00</u>	<u>-50%</u>
<b>Total Income</b>	<u>1,776,000.00</u>	<u>1,767,996.00</u>	<u>-8,004.00</u>	<u>0%</u>
<b>Gross Profit</b>	1,776,000.00	1,767,996.00		
<b>Expense</b>				
<b>6100 Water Expenses</b>				
<b>6101 PAYROLL EXPENSES</b>				
<b>6111 Hourly Time</b>	84,150.96	92,952.00	8,801.04	10%
<b>6111.1 Water Cert</b>	3,300.00	276.00	-3,024.00	-92%
<b>6111.2 Call-Out</b>	2,000.04	2,004.00	3.96	0%
<b>6111.4 Water OT</b>	7,149.96	7,416.00	266.04	4%
<b>6111.5 Water Vacation</b>	8,219.04	4,056.00	-4,163.04	-51%
<b>6111.6 WATER SICK TIME</b>	0.00	0.00	0.00	0%
<b>Total 6101 PAYROLL EXPENSES</b>	<u>104,820.00</u>	<u>106,704.00</u>	<u>1,884.00</u>	<u>2%</u>
<b>6105 Testing of Water Samples</b>	4,400.04	4,404.00	3.96	0%
<b>6110 TCEQ COMPLIANCE COSTS</b>	8,000.04	9,000.00	999.96	12%
<b>6114 Electricity</b>	20,000.04	27,000.00	6,999.96	35%
<b>6135 Maintenance &amp; repairs</b>				
<b>6135.1 Vechicle maintenance</b>	5,000.04	12,504.00	7,503.96	150%
<b>6135 Maintenance &amp; repairs - Other</b>	0.01	996.00	995.99	9959900%
<b>Total 6135 Maintenance &amp; repairs</b>	<u>5,000.05</u>	<u>13,500.00</u>	<u>8,499.95</u>	<u>170%</u>
<b>6142 Chemicals</b>	24,999.96	24,996.00	-3.96	0%
<b>6143 Small Tools (Water)</b>	3,600.00	3,600.00	0.00	0%
<b>6144 Maintenance &amp; Repair-Mat'l</b>	<u>51,000.00</u>	<u>93,000.00</u>	<u>42,000.00</u>	<u>82%</u>
<b>Total 6100 Water Expenses</b>	<u>221,820.13</u>	<u>282,204.00</u>	<u>60,383.87</u>	<u>27%</u>
<b>6200 Sewer Expenses</b>				
<b>6201 Payroll Expenses</b>				
<b>6211 Hourly Time</b>	144,992.04	156,828.00	11,835.96	8%
<b>6211.1 Sewer Cert</b>	3,600.00	276.00	-3,324.00	-92%
<b>6211.2 Call-Out</b>	999.96	996.00	-3.96	0%
<b>6211.4 Sewer OT</b>	7,130.04	8,436.00	1,305.96	18%
<b>6211.5 Sewer Vacation</b>	14,691.96	10,848.00	-3,843.96	-26%
<b>6211.6 SEWER SICK TIME</b>	2,000.04	2,004.00	3.96	0%
<b>Total 6201 Payroll Expenses</b>	<u>173,414.04</u>	<u>179,388.00</u>	<u>5,973.96</u>	<u>3%</u>
<b>6202 Maintenance &amp; Repairs</b>				

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6202.1 Vehicle maintenance	4,029.00	6,000.00	1,971.00	49%
6202 Maintenance & Repairs - Other	0.00	0.00	-0.00	0%
<b>Total 6202 Maintenance &amp; Repairs</b>	<b>4,029.00</b>	<b>6,000.00</b>	<b>1,971.00</b>	<b>49%</b>
6205 Testing of Wastewater	24,999.96	24,996.00	-3.96	0%
6210 TCEQ Compliance Costs	9,000.00	9,996.00	996.00	11%
6235 Sludge removal fees	50,000.04	50,004.00	3.96	0%
6242 Chemicals	26,000.04	26,004.00	3.96	0%
6243 Small tools	3,600.00	3,600.00	0.00	0%
6244 Maintenance Repairs-Mat'l	90,000.00	90,000.00	0.00	0%
6245 Degreaser	999.96	12,000.00	11,000.04	1100%
6246 Electricity	45,000.00	50,004.00	5,004.00	11%
6247 EQUIPMENT RENTAL	6,800.04	5,004.00	-1,796.04	-26%
<b>Total 6200 Sewer Expenses</b>	<b>433,843.08</b>	<b>456,996.00</b>	<b>23,152.92</b>	<b>5%</b>
<b>6250 Administrative expenses</b>				
6301 Payroll Expenses				
6311 Longevity	2,880.00	3,000.00	120.00	4%
6311.0 Admin Hourly Wages	113,448.96	123,264.00	9,815.04	9%
6311.2 Admin OT	4,290.96	5,472.00	1,181.04	28%
6311.3 Admin Vacation	5,562.00	508.00	-5,054.00	-91%
6311.6 ADMIN SICK TIME	0.00		0.00	0%
6312 Payroll taxes	29,730.96	31,800.00	2,069.04	7%
6313 Group insurance	165,200.04	181,752.00	16,551.96	10%
6314 Retirement	23,319.00	24,936.00	1,617.00	7%
6301 Payroll Expenses - Other	0.00		0.00	0%
<b>Total 6301 Payroll Expenses</b>	<b>344,431.92</b>	<b>370,732.00</b>	<b>26,300.08</b>	<b>8%</b>
6310 Directors' fee	9,000.00	9,000.00	0.00	0%
6315 TCEQ Fee	108,000.00	0.00	-108,000.00	-100%
6319 Professional Fees				
6320 Legal	20,000.04	20,004.00	3.96	0%
6321 Accounting and audit	20,000.04	20,004.00	3.96	0%
6322 Engineering	30,000.00	30,000.00	0.00	0%
<b>Total 6319 Professional Fees</b>	<b>70,000.08</b>	<b>70,008.00</b>	<b>7.92</b>	<b>0%</b>
6325 Office expense				
6325.1 Postage & freight	8,000.04	8,496.00	495.96	6%
6325.2 FILING FEES	150.00	156.00	6.00	4%
6325.3 MISC. EXPENSE	0.00		0.00	0%
6328 Fiscal Agent Fees	600.00	300.00	-300.00	-50%
6329 Software Support	6,999.96	11,004.00	4,004.04	57%
MONTHLY BANK FEE	0.00	552.00	552.00	0%
6325 Office expense - Other	39,999.96	0.00	-39,999.96	-100%
<b>Total 6325 Office expense</b>	<b>55,749.96</b>	<b>20,508.00</b>	<b>-35,241.96</b>	<b>-63%</b>
6326 Annual employee rec. day	3,500.04	3,504.00	3.96	0%
6327 Training & Certification	5,000.04	5,004.00	3.96	0%
<b>Total 6250 Administrative expenses</b>	<b>595,682.04</b>	<b>478,756.00</b>	<b>-116,926.04</b>	<b>-20%</b>

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	<u>2021-2022</u>	<u>2022-2023</u>	<u>Difference</u>	<u>% Change</u>
<b>6330 General expenses</b>				
<b>6331 Internet</b>	2,600.04	2,700.00	99.96	4%
<b>6340 Gasoline</b>	15,000.00	29,004.00	14,004.00	93%
<b>6341 Diesel</b>	900.00	504.00	-396.00	-44%
<b>6351 Telephone</b>	12,000.00	12,000.00	0.00	0%
<b>6352 Utilities</b>	6,999.96	8,196.00	1,196.04	17%
<b>6353 Insurance</b>	21,999.96	33,996.00	11,996.04	55%
<b>6359 Uniforms</b>	6,500.04	6,504.00	3.96	0%
<b>6363 Fiscal Agent's Fee</b>	500.04	504.00	3.96	1%
<b>6364 Bad Debt Expense</b>	0.00	5,781.00	5,781.00	100%
<b>6477 FEMA repairs</b>	0.00		0.00	100%
<b>Total 6330 General expenses</b>	<u>66,500.04</u>	<u>99,189.00</u>	<u>32,688.96</u>	<u>49%</u>
<b>6450 REHAB WELL #1 2018</b>	0.00		0.00	0%
<b>6494 Loss on Equipment</b>	0.00		0.00	0%
<b>Total Expense</b>	<u>1,317,845.29</u>	<u>1,317,145.00</u>	<u>-700.29</u>	<u>0%</u>
<b>Net Ordinary Income</b>	<u>458,154.71</u>	<u>450,851.00</u>	<u>-7,303.71</u>	<u>-2%</u>
<b>4100 Interest income</b>	3,600.00	3,600.00	0.00	0%
<b>Total Net Income From Operations</b>	<u>461,754.71</u>	<u>454,451.00</u>	<u>-7,303.71</u>	<u>-2%</u>

### Capital & Debt Service

<b>6360 Interest Paid on bonds</b>	91,713.24	100,428.00	8,714.76	10%
<b>6492 Principal Paid on Bonds</b>	0.00	99,996.00	99,996.00	0%
<b>Total 6333 Debt Service</b>	<u>91,713.24</u>	<u>200,424.00</u>	<u>108,710.76</u>	<u>119%</u>
<b>6350 Capital purchases</b>				
<b>6358 Storage Tower</b>	0.00		0.00	0%
<b>6401 AMR PROJECT</b>	0.00		0.00	0%
<b>6410 Water Meters</b>	0.00	2,796.00	2,796.00	0%
<b>6455 HMGP TDEM GENERATORS</b>	301,490.04	272,712.00	-28,778.04	-10%
<b>6456 2021A DWSRF 62901 EXPENSES</b>	0.00	249,999.96	249,999.96	0%
<b>6457 2021B CWSRF 73894 EXPENSES</b>	0.00	155,000.04	155,000.04	0%
<b>6460 - EDA/FEMA PROJECT</b>	0.00	4,630,500.00	4,630,500.00	0%
<b>6466 equipment purchases</b>	0.00	95,000.04	95,000.04	0%
<b>6470 - TXCDBG 7218509 GRANT</b>	0.00		0.00	0%
<b>6472 WATER MODELING</b>	0.00		0.00	0%
<b>Total 6350 Capital purchases</b>	<u>301,490.04</u>	<u>5,406,008.04</u>	<u>5,104,518.00</u>	<u>1693%</u>
<b>Total 6400 Capital &amp; Debt Service</b>	<u>393,203.28</u>	<u>5,606,432.04</u>	<u>5,213,228.76</u>	<u>1326%</u>