

Orange County Water Control & Improvement District No. 2

Profit & Loss Budget Overview

May 2020 through April 2021

	<u>May '20 - Apr 21</u>	<u>May '19 - Apr 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
3999 Fees for Water & Sewer				
4000 Water fees	818,804.83	800,000.04	18,804.79	2%
4050 Sewer fees	764,115.37	774,999.96	-10,884.59	-1%
Total 3999 Fees for Water & Sewer	<u>1,582,920.20</u>	<u>1,575,000.00</u>	<u>7,920.20</u>	<u>1%</u>
4001 Other Charges				
4010 Disconnection/Reconnection	22,355.00	18,000.00	4,355.00	24%
4020 Late Charges	31,500.00	35,000.04	-3,500.04	-10%
4030 Tapping fees	1,500.00	1,350.00	150.00	11%
Total 4001 Other Charges	<u>55,355.00</u>	<u>54,350.04</u>	<u>1,004.96</u>	<u>2%</u>
4140 Service charges & misc. in	35,362.41	20,000.00	15,362.41	77%
Total Income	<u>1,673,637.61</u>	<u>1,649,350.04</u>	<u>24,287.57</u>	<u>1%</u>
Gross Profit	<u>1,673,637.61</u>	<u>1,649,350.04</u>	<u>24,287.57</u>	<u>1%</u>
Expense				
6100 Water Expenses				
6101 PAYROLL EXPENSES				
6111 Hourly Time	75,698.58	90,195.00	-14,496.42	-16%
6111.1 Water Cert	3,475.00	3,000.00	475.00	16%
6111.2 Call-Out	1,034.12	1,200.00	-165.88	-14%
6111.4 Water OT	7,129.80	7,401.00	-271.20	-4%
6111.5 Water Vacation	3,609.58	6,386.04	-2,776.46	-43%
6111.6 WATER SICK TIME	665.42	0.00	665.42	100%
Total 6101 PAYROLL EXPENSES	<u>91,612.50</u>	<u>108,182.04</u>	<u>-16,569.54</u>	<u>-15%</u>
6105 Testing of Water Samples	4,122.82	4,200.00	-77.18	-2%
6110 TCEQ COMPLIANCE COSTS	10,400.00	10,400.04	-0.04	0%
6114 Electricity	19,736.03	20,300.04	-564.01	-3%
6135 Maintenance & repairs				
6135.1 Vechicle maintenance	4,830.67	4,500.00	330.67	7%
6135 Maintenance & repairs - Other	1,775.51	0.00	1,775.51	100%
Total 6135 Maintenance & repairs	<u>6,606.18</u>	<u>4,500.00</u>	<u>2,106.18</u>	<u>47%</u>
6142 Chemicals	17,355.66	18,000.00	-644.34	-4%
6143 Small Tools (Water)	3,664.61	2,000.04	1,664.57	83%
6144 Maintenance & Repair-Mat'l	48,575.00	42,999.96	5,575.04	13%
Total 6100 Water Expenses	<u>202,072.80</u>	<u>210,582.12</u>	<u>-8,509.32</u>	<u>-4%</u>
6200 Sewer Expenses				
6201 Payroll Expenses				
6211 Hourly Time	123,082.64	145,190.04	-22,107.40	-15%
6211.1 Sewer Cert	3,050.00	3,300.00	-250.00	-8%

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6211.2 Call-Out	726.62	1,200.00	-473.38	-39%
6211.4 Sewer OT	5,416.77	7,401.00	-1,984.23	-27%
6211.5 Sewer Vacation	7,283.62	9,999.96	-2,716.34	-27%
6211.6 SEWER SICK TIME	1,440.83	0.00	1,440.83	100%
6201 Payroll Expenses - Other	61.59	0.00	61.59	100%
Total 6201 Payroll Expenses	141,062.07	167,091.00	-26,028.93	-16%
6202 Maintenance & Repairs				
6202.1 Vehicle maintenance	1,292.31	0.00	1,292.31	100%
6202 Maintenance & Repairs - Other	350.45	0.00	350.45	100%
Total 6202 Maintenance & Repairs	1,642.76	0.00	1,642.76	100%
6205 Testing of Wastewater	19,200.00	18,500.04	699.96	4%
6210 TCEQ Compliance Costs				
6210.1 ADMIN PENALTY	0.00	0.00	0.00	0%
6210 TCEQ Compliance Costs - Other	5,022.50	5,400.00	-377.50	-7%
Total 6210 TCEQ Compliance Costs	5,022.50	5,400.00	-377.50	-7%
6235 Sludge removal fees	39,799.08	42,000.00	-2,200.92	-5%
6242 Chemicals	25,631.61	24,999.96	631.65	3%
6243 Small tools	2,316.23	2,000.04	316.19	16%
6244 Maintenance Repairs-Mat'l				
6244.1 Sewer plant repairs	0.00	0.00	0.00	0%
6244 Maintenance Repairs-Mat'l - Other	90,000.00	90,000.00	0.00	0%
Total 6244 Maintenance Repairs-Mat'l	90,000.00	90,000.00	0.00	0%
6245 Degreaser	698.28	500.04	198.24	40%
6246 Electricity	47,641.86	51,000.00	-3,358.14	-7%
6247 EQUIPMENT RENTAL	10,202.69	3,000.00	7,202.69	240%
Total 6200 Sewer Expenses	383,217.08	404,491.08	-21,274.00	-5%
6250 Administrative expenses				
6301 Payroll Expenses				
6311 Longevity	2,045.00	0.00		
6311.0 Admin Hourly Wages	103,805.24	118,346.04	-14,540.80	-12%
6311.2 Admin OT	2,724.02	2,496.96	227.06	9%
6311.3 Admin Vacation	7,277.21	6,000.00	1,277.21	21%
6311.6 ADMIN SICK TIME	10,375.74	0.00	10,375.74	100%
6312 Payroll taxes	28,008.67	30,900.00	-2,891.33	-9%
6313 Group insurance	168,421.09	167,097.00	1,324.09	1%
6314 Retirement	22,069.11	21,222.96	846.15	4%
6301 Payroll Expenses - Other	242.23	0.00	242.23	100%
Total 6301 Payroll Expenses	344,968.31	346,062.96	-1,094.65	0%
6310 Directors' fee	5,800.00	6,000.00	-200.00	-3%

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6315 TCEQ Fee	9,126.46	2,199.96	6,926.50	315%
6319 Professional Fees				
6320 Legal	19,725.80	20,000.04	-274.24	-1%
6321 Accounting and audit	16,884.00	18,000.00	-1,116.00	-6%
6322 Engineering	31,491.38	20,000.04	11,491.34	57%
6319 Professional Fees - Other	2,575.00	0.00	2,575.00	100%
Total 6319 Professional Fees	<u>70,676.18</u>	<u>58,000.08</u>	<u>12,676.10</u>	<u>22%</u>
6325 Office expense				
6325.1 Postage & freight	8,210.65	7,800.00	410.65	5%
6325.2 FILING FEES	168.00	108.00	60.00	56%
6325.3 MISC. EXPENSE	1,219.76	2,400.00	-1,180.24	-49%
6328 Fiscal Agent Fees	679.00	999.96	-320.96	-32%
6329 Software Support	6,657.45	6,500.04	157.41	2%
6325 Office expense - Other	34,141.51	21,492.00	12,649.51	59%
Total 6325 Office expense	<u>51,076.37</u>	<u>39,300.00</u>	<u>11,776.37</u>	<u>30%</u>
6326 Annual employee rec. day	3,231.53	3,500.04	-268.51	-8%
6327 Training & Certification	8,095.61	6,999.96	1,095.65	16%
6250 Administrative expenses - Other	0.00	0.00	0.00	0%
Total 6250 Administrative expenses	<u>492,974.46</u>	<u>478,086.00</u>	<u>14,888.46</u>	<u>3%</u>
6330 General expenses				
6331 Internet	2,770.41	2,799.96	-29.55	-1%
6340 Gasoline	13,825.09	15,000.00	-1,174.91	-8%
6341 Diesel	858.12	999.96	-141.84	-14%
6351 Telephone	12,004.22	12,000.00	4.22	0%
6352 Utilities	7,339.97	7,500.00	-160.03	-2%
6353 Insurance	21,228.49	24,000.00	-2,771.51	-12%
6359 Uniforms	4,904.24	3,000.00	1,904.24	63%
6363 Fiscal Agent's Fee	0.00	999.96	-999.96	-100%
6477 FEMA repairs	0.00	0.00	0.00	-100%
Total 6330 General expenses	<u>62,930.54</u>	<u>66,299.88</u>	<u>-3,369.34</u>	<u>-5%</u>
6362 Depreciation	0.00	0.00	0.00	0%
6450 REHAB WELL #1 2018	10,066.50	300,000.00	-289,933.50	-97%
6494 Loss on Equipment	35,262.00	0.00	35,262.00	100%
Total Expense	<u>1,186,523.38</u>	<u>1,459,459.08</u>	<u>-272,935.70</u>	<u>-19%</u>
Net Ordinary Income	487,114.23	189,890.96	297,223.27	157%
Other Income/Expense				
Other Income				
4100 Interest income	13,014.33	8,000.04	5,014.29	63%
4135 Other Misc. Income	13,518.67	0.00	13,518.67	100%

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4150 FEMA Payments	27,037.29	0.00	27,037.29	100%
Total Other Income	53,570.29	8,000.04	45,570.25	570%
Other Expense				
6400 Capital & Debt Service				
6333 Debt Service				
6360 Interest Paid on bonds	4,480.00	0.00	4,480.00	100%
Total 6333 Debt Service	4,480.00	0.00	4,480.00	100%
6350 Capital purchases				
6358 Storage Tower		0.00	0.00	-100%
6401 AMR PROJECT	0.00	0.00	0.00	0%
6410 Water Meters	1,177.48	6,000.00	-4,822.52	-80%
6466 equipment purchases	0.00	70,000.00	-70,000.00	-100%
6470 - TXCDBG 7218509 GRANT	0.00	0.00	0.00	0%
6472 WATER MODELING	0.00	0.00	0.00	0%
Total 6350 Capital purchases	1,177.48	76,000.00	-74,822.52	-98%
Total 6400 Capital & Debt Service	5,657.48	76,000.00	-70,342.52	-93%
Total Other Expense	5,657.48	76,000.00	-70,342.52	-93%
Net Other Income	47,912.81	-67,999.96	115,912.77	-170%
Net Income	535,027.04	121,891.00	413,136.04	339%