

## Otter Rock Water District Profit & Loss Budget vs. Actual YTD

July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Systems Development Charge	26,606.00	13,303.00	13,303.00	200.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	8,139.00	12,444.00	-4,305.00	65.4%
4010.02 · Commercial System Improvement	2,800.00	5,640.00	-2,840.00	49.6%
4010.03 · Commercial Overage Rate	452.20	600.00	-147.80	75.4%
4010.04 · Cross Connection Fee	175.00	0.00	175.00	100.0%
<b>Total 4010 · Commercial Water Fees</b>	<b>11,566.20</b>	<b>18,684.00</b>	<b>-7,117.80</b>	<b>61.9%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	46,375.47	69,732.00	-23,356.53	66.5%
4020.02 · SFR-System Improvement/Meters	23,893.53	46,488.00	-22,594.47	51.4%
4020.03 · Vacation Rental Rate	9,252.67	6,240.00	3,012.67	148.3%
<b>Total 4020 · Residential Water Fees</b>	<b>79,521.67</b>	<b>122,460.00</b>	<b>-42,938.33</b>	<b>64.9%</b>
4030 · Turn On/Off Water Service Fee				
4030.1 · Tun off/Turn on (voluntary)	0.00	0.00	0.00	0.0%
4030 · Turn On/Off Water Service Fee - Ot...	0.00	0.00	0.00	0.0%
<b>Total 4030 · Turn On/Off Water Service Fee</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
4040 · Donation				
8000.03 · Chlorination Project	0.00	0.00	0.00	0.0%
4040 · Donation - Other	56.00	0.00	56.00	100.0%
<b>Total 4040 · Donation</b>	<b>56.00</b>	<b>0.00</b>	<b>56.00</b>	<b>100.0%</b>
4050 · Grant	0.00	0.00	0.00	0.0%
4055 · Other Fees				
4055.01 · New Owner Application Fee	0.00	100.00	-100.00	0.0%
4055.02 · New Service Application Fee	1,500.00	750.00	750.00	200.0%
4055.03 · New Service Installation Fee	3,023.32	250.00	2,773.32	1,209.3%
4055.04 · Tenant Application Fee	0.00	30.00	-30.00	0.0%
4055.05 · Resume Service Fee	0.00	0.00	0.00	0.0%
4055.06 · Turn On/Turn Off fee	0.00	300.00	-300.00	0.0%
4055.08 · Late Fee -One Month (\$10.00)	279.33	1,000.00	-720.67	27.9%
4055.09 · Late Fees- Two months (\$20.00)	180.00	600.00	-420.00	30.0%
4055.10 · Returned Check Fees	35.00	100.00	-65.00	35.0%
4055 · Other Fees - Other	0.00	15.00	-15.00	0.0%
<b>Total 4055 · Other Fees</b>	<b>5,017.65</b>	<b>3,145.00</b>	<b>1,872.65</b>	<b>159.5%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	25.00	-25.00	0.0%
4075.02 · Treasury Account Interest	2,764.68	2,060.00	704.68	134.2%
4075.03 · Chlorination Account Interest	0.00	0.00	0.00	0.0%
4075.04 · SDC Interest	2,192.15	1,500.00	692.15	146.1%
4075 · Interest - Other	0.00	0.00	0.00	0.0%
<b>Total 4075 · Interest</b>	<b>4,956.83</b>	<b>3,585.00</b>	<b>1,371.83</b>	<b>138.3%</b>
<b>Total Income</b>	<b>127,724.35</b>	<b>161,177.00</b>	<b>-33,452.65</b>	<b>79.2%</b>
<b>Gross Profit</b>	<b>127,724.35</b>	<b>161,177.00</b>	<b>-33,452.65</b>	<b>79.2%</b>
<b>Expense</b>				
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	5,000.00	15,000.00	-10,000.00	33.3%
5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	423.31	400.00	23.31	105.8%
5020.04 · Legal	418.00	7,000.00	-6,582.00	6.0%
5020.06 · Grant/Loan application fees	132.20	20,000.00	-19,867.80	0.7%
5020.07 · Membership Dues	382.05	500.00	-117.95	76.4%
<b>Total 5020 · Professional Fees</b>	<b>6,355.56</b>	<b>42,900.00</b>	<b>-36,544.44</b>	<b>14.8%</b>

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<b>5050 · Building Maintenance</b>	0.00	2,000.00	-2,000.00	0.0%
<b>5100 · Insurance</b>				
<b>5100.01 · Property and Liability</b>	5,631.00	5,200.00	431.00	108.3%
<b>Total 5100 · Insurance</b>	5,631.00	5,200.00	431.00	108.3%
<b>5300 · Payroll Expenses</b>				
<b>Payroll tax clearing</b>	0.00			
<b>5300.02 · Gross Payroll Office Manager</b>	5,921.06	10,820.00	-4,898.94	54.7%
<b>5300.03 · Payroll Taxes</b>	774.77	1,025.00	-250.23	75.6%
<b>5300.04 · Payroll Processing Fees</b>	284.50	1,295.00	-1,010.50	22.0%
<b>5300.05 · Worker's Comp</b>	0.00	700.00	-700.00	0.0%
<b>Total 5300 · Payroll Expenses</b>	6,980.33	13,840.00	-6,859.67	50.4%
<b>5350 · Per-Diem Board &amp; Employees</b>				
<b>5350.02 · Office Manager</b>	165.72	600.00	-434.28	27.6%
<b>5350.1 · Board Member</b>	0.00	0.00	0.00	0.0%
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	165.72	600.00	-434.28	27.6%
<b>5400 · Office Expenses</b>				
<b>5400.01 · Software Subscriptions</b>	99.99	857.00	-757.01	11.7%
<b>5400.02 · Equipment</b>	0.00	500.00	-500.00	0.0%
<b>5400.03 · Office Supplies</b>	445.08	700.00	-254.92	63.6%
<b>5400.04 · Postage</b>	0.00	600.00	-600.00	0.0%
<b>5400.05 · Printing Fees</b>	0.00	400.00	-400.00	0.0%
<b>5400.06 · Website</b>	0.00	756.00	-756.00	0.0%
<b>5400.07 · Safety Deposit Box</b>	0.00	55.00	-55.00	0.0%
<b>5400.08 · Bank Service Charges</b>	0.00	740.00	-740.00	0.0%
<b>5400.09 · Office Expenses-Other</b>	82.76	0.00	82.76	100.0%
<b>5400 · Office Expenses - Other</b>	18.48			
<b>Total 5400 · Office Expenses</b>	646.31	4,608.00	-3,961.69	14.0%
<b>5500 · Utilities</b>				
<b>5500.01 · Electricity-Office</b>	455.43	840.00	-384.57	54.2%
<b>5500.02 · Electricity-Water Tank</b>	215.24	370.00	-154.76	58.2%
<b>5500.04 · Telephone &amp; Internet</b>	932.59	1,450.00	-517.41	64.3%
<b>Total 5500 · Utilities</b>	1,603.26	2,660.00	-1,056.74	60.3%
<b>66910 · Bank Service Charges</b>	69.15			
<b>7000 · Infrastructure Repairs &amp; Maint.</b>				
<b>7000.01 · Engineering/Consulting</b>	0.00	5,000.00	-5,000.00	0.0%
<b>7000.02 · Equipment Rental</b>	0.00	0.00	0.00	0.0%
<b>Total 7000 · Infrastructure Repairs &amp; Maint.</b>	0.00	5,000.00	-5,000.00	0.0%
<b>7040 · Meter Installation</b>				
<b>7040.01 · Materials and Supplies</b>	2,709.58	0.00	2,709.58	100.0%
<b>7040.02 · Shipping</b>	0.00	0.00	0.00	0.0%
<b>7040.03 · Contract Labor-Excavation</b>	36,192.56	58,650.00	-22,457.44	61.7%
<b>Total 7040 · Meter Installation</b>	38,902.14	58,650.00	-19,747.86	66.3%
<b>7060 · Water Quality Testing</b>				
<b>7060.01 · Additional Testing</b>	73.00	200.00	-127.00	36.5%
<b>7060.02 · Monthly Water Testing</b>	511.00	900.00	-389.00	56.8%
<b>7060.03 · Routine Testing (annual/bi)</b>	878.00	1,700.00	-822.00	51.6%
<b>7060.04 · Pickup</b>	0.00	0.00	0.00	0.0%
<b>7060 · Water Quality Testing - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 7060 · Water Quality Testing</b>	1,462.00	2,800.00	-1,338.00	52.2%

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<b>7070 · System Repairs &amp; Maintenance</b>				
7070.01 · Contract Labor	2,047.79	15,000.00	-12,952.21	13.7%
7070.02 · Materials & Supplies	0.00	0.00	0.00	0.0%
7070.03 · Shipping	0.00	0.00	0.00	0.0%
7070.04 · Tank Repairs	0.00	0.00	0.00	0.0%
7070.05 · Tools & other equipment	0.00	0.00	0.00	0.0%
7070.07 · System Repair & Maintenance Mis	0.00	0.00	0.00	0.0%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>2,047.79</b>	<b>15,000.00</b>	<b>-12,952.21</b>	<b>13.7%</b>
<b>8000 · Chlorination System Project</b>				
8000.01 · Planning & Implementation	0.00	0.00	0.00	0.0%
8000.02 · Construction	15,478.29	15,726.00	-247.71	98.4%
<b>Total 8000 · Chlorination System Project</b>	<b>15,478.29</b>	<b>15,726.00</b>	<b>-247.71</b>	<b>98.4%</b>
<b>8010 · Chlorination Facility Construct</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>9000 · Water Operations-Hiland</b>				
9000.01 · Basic System Operation	12,635.00	19,800.00	-7,165.00	63.8%
9000.02 · Additonal Services	4,351.16	5,000.00	-648.84	87.0%
9000.03 · Chlorine & Maintenance	0.00	500.00	-500.00	0.0%
<b>Total 9000 · Water Operations-Hiland</b>	<b>16,986.16</b>	<b>25,300.00</b>	<b>-8,313.84</b>	<b>67.1%</b>
<b>9100 · EPA Survey</b>	<b>0.00</b>	<b>18,000.00</b>	<b>-18,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>96,327.71</b>	<b>224,040.00</b>	<b>-127,712.29</b>	<b>43.0%</b>
<b>Net Income</b>	<b>31,396.64</b>	<b>-62,863.00</b>	<b>94,259.64</b>	<b>-49.9%</b>