

# Profit & Loss Budget vs. Actual YTD

## Otter Rock Water District

July through December 2024

Income	Amount	Budget	\$ Over Budget	% of Budget
4000 · Systems Development Charge	0.00	13,662.00	-13,662.00	0.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	7,402.00	15,942.00	-8,540.00	46.4%
4010.02 · Commercial System Improvements	2,260.00	4,230.00	-1,970.00	53.4%
4010.03 · Commercial Overage Rate	289.07	600.00	-310.93	48.2%
Total 4010 · Commercial Water Fees	9,951.07	20,772.00	-10,820.93	47.9%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	42,870.89	91,080.00	-48,209.11	47.1%
4020.02 · SFR-System Improvement/Meters	17,883.14	33,120.00	-15,236.86	54.0%
4020.03 · Vacation Rental Rate	8,547.47	19,400.00	-10,852.53	44.1%
Total 4020 · Residential Water Fees	69,301.50	143,600.00	-74,298.50	48.3%
4040 · Donation	0.00	0.00	0.00	0.0%
4055 · Other Fees				
4055.01 · New Owner Application Fee	75.00	100.00	-25.00	75.0%
4055.02 · New Service Application Fee	0.00	750.00	-750.00	0.0%
4055.03 · New Service Installation Fee	0.00	250.00	-250.00	0.0%
4055.04 · Tenant Application Fee	0.00	30.00	-30.00	0.0%
4055.05 · Resume Service Fee	0.00	900.00	-900.00	0.0%
4055.06 · Turn On/Turn Off fee	258.00	300.00	-42.00	86.0%
4055.07 · Turn On Fee to Resume Service	0.00	0.00	0.00	0.0%
4055.08 · Late Fee -One Month (\$10.00)	50.00	400.00	-350.00	12.5%
4055.09 · Late Fees- Two months (\$20.00)	60.00	300.00	-240.00	20.0%
4055.10 · Returned Check Fees	15.00	100.00	-85.00	15.0%
Total 4055 · Other Fees	458.00	3,130.00	-2,672.00	14.6%
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	2,709.68	3,885.00	-1,175.32	69.7%
4075.04 · SDC Interest	2,382.68	3,950.00	-1,567.32	60.3%
Total 4075 · Interest	5,092.36	7,835.00	-2,742.64	65.0%
Total Income	84,802.93	188,999.00	104,196.07	44.9%
Gross Profit	84,802.93	188,999.00	104,196.07	44.9%

Expense	Amount	Budget	\$ Over Budget	% of Budget
5010 · Contingencies	0.00	19,030.00	-19,030.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	7,000.00	15,000.00	-8,000.00	46.7%
5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	151.31	450.00	-298.69	33.6%
5020.04 · Legal	2,101.50	7,000.00	-4,898.50	30.0%
5020.06 · Grant/Loan application fees	2,933.50	15,000.00	-12,066.50	19.6%
5020.07 · Membership Dues	311.52	500.00	-188.48	62.3%
Total 5020 · Professional Fees	12,497.83	37,950.00	-25,452.17	32.9%
5050 · Building Maintenance	177.09	2,000.00	-1,822.91	8.9%
5100 · Insurance				
5100.01 · Property and Liability	0.00	6,760.00	-6,760.00	0.0%
Total 5100 · Insurance	0.00	6,760.00	-6,760.00	0.0%
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	2,430.00	9,600.00	-7,170.00	25.3%
5300.03 · Payroll Taxes	133.12	960.00	-826.88	13.9%
5300.04 · Payroll Processing Fees	276.00	552.00	-276.00	50.0%
5300.05 · Worker's Comp	645.08	735.00	-89.92	87.8%
Total 5300 · Payroll Expenses	3,484.20	11,847.00	-8,362.80	29.4%
5350 · Per-Diem Board & Employees				
5350.02 · Office Manager	0.00	0.00	0.00	0.0%
Total 5350 · Per-Diem Board & Employees	0.00	0.00	0.00	0.0%
5400 · Office Expenses				
5400.01 · Software Subscriptions	0.00	950.00	-950.00	0.0%
5400.02 · Equipment	0.00	1,200.00	-1,200.00	0.0%
5400.03 · Office Supplies	138.33	700.00	-561.67	19.8%
5400.04 · Postage	146.00	408.00	-262.00	35.8%
5400.05 · Printing Fees	73.05	400.00	-326.95	18.3%
5400.06 · Website	0.00	756.00	-756.00	0.0%
5400.07 · Safety Deposit Box	45.00	55.00	-10.00	81.8%
5400.08 · Bank Service Charges	0.05	150.00	-149.95	0.0%
5400.09 · Office Expenses-Other	0.00	0.00	0.00	0.0%
Total 5400 · Office Expenses	402.43	4,619.00	-4,216.57	8.7%
5500 · Utilities				
5500.01 · Electricity-Office	326.94	840.00	-513.06	38.9%
5500.02 · Electricity-Water Tank	161.37	370.00	-208.63	43.6%
5500.04 · Telephone & Internet	361.73	960.00	-598.27	37.7%
5500 · Utilities - Other	32.60			
Total 5500 · Utilities	882.64	2,170.00	-1,287.36	40.7%
7000 · Infrastructure Repairs & Maint.				
7000.01 · Engineering/Consulting	0.00	5,000.00	-5,000.00	0.0%
7000.02 · Equipment Rental	0.00	0.00	0.00	0.0%
7000.03 · Tank Cleaning	0.00	0.00	0.00	0.0%
Total 7000 · Infrastructure Repairs & Maint.	0.00	5,000.00	-5,000.00	0.0%

7040 · Meter Installation				
7040.01 · Materials and Supplies	16,457.14	0.00	16,457.14	100.0%
7040.02 · Shipping	60.00	0.00	60.00	100.0%
7040.03 · Contract Labor-Excavation	31,107.97	98,650.00	-67,542.03	31.5%
Total 7040 · Meter Installation	47,625.11	98,650.00	-51,024.89	48.3%
7060 · Water Quality Testing				
7060.01 · Additional Testing	0.00	200.00	-200.00	0.0%
7060.02 · Monthly Water Testing	458.00	876.00	-418.00	52.3%
7060.03 · Routine Testing (annual/bi)	2,625.00	2,900.00	-275.00	90.5%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
7060.05 · Water Quality Testing-Other	0.00	0.00	0.00	0.0%
Total 7060 · Water Quality Testing	3,083.00	3,976.00	-893.00	77.5%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	1,000.00	13,800.00	-12,800.00	7.2%
7070.02 · Materials & Supplies	19.78	0.00	19.78	100.0%
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	1,705.00	0.00	1,705.00	100.0%
Total 7070 · System Repairs & Maintenance	2,724.78	13,800.00	-11,075.22	19.7%
8000 · Chlorination System Project				
8000.02 · Construction	0.00	0.00	0.00	0.0%
Total 8000 · Chlorination System Project	0.00	0.00	0.00	0.0%
9000 · Water Operations-Hiland				
9000.01 · Basic System Operation	9,810.00	20,000.00	-10,190.00	49.1%
9000.02 · Additional Services	705.08	5,000.00	-4,294.92	14.1%
9000.03 · Chlorine & Maintenance	0.00	500.00	-500.00	0.0%
Total 9000 · Water Operations-Hiland	10,515.08	25,500.00	-14,984.92	41.2%
9100 · EPA Survey	0.00	1,500.00	-1,500.00	0.0%
Total Expense	81,392.16	232,802.00	151,409.84	35.0%
<b>Summary</b>	<b>Amount</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
Net Income	3,410.77	-43,803.00	47,213.77	-7.8%