

Profit & Loss Budget vs. Actual YTD

Otter Rock Water District

July 2023 through February 2024

10:50 AM, 03/09/24, Cash Basis

Income	Total	Budget	\$ Over Budget	% of Budget
4000 · Systems Development Charge	26,606.00	13,303.00	13,303.00	200.0%
4010 · Commercial Water Fees	Total	Budget	\$ Over Budget	% of Budget
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%
Total 4010 · Commercial Water Fees	11,566.20	18,684.00	-7,117.80	61.9%
4020 · Residential Water Fees	Total	Budget	\$ Over Budget	% of Budget
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%
Total 4020 · Residential Water Fees	79,521.67	122,460.00	-42,938.33	64.9%
4030 · Turn On/Off Water Service Fee	Total	Budget	\$ Over Budget	% of Budget
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%
Total 4030 · Turn On/Off Water Service Fee	0.00	0.00	0.00	0.0%
4040 · Donation	Total	Budget	\$ Over Budget	% of Budget
8000.03 · Chlorination Project	0.00	0.00	0.00	0.0%
4040 · Donation - Other	56.00	0.00	56.00	100.0%
Total 4040 · Donation	56.00	0.00	56.00	100.0%
4050 · Grant	0.00	0.00	0.00	0.0%
4055 · Other Fees	Total	Budget	\$ Over Budget	% of Budget
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	1209.3%
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%
Total 4055 · Other Fees	5,017.65	3,145.00	1,872.65	159.5%
4075 · Interest	Total	Budget	\$ Over Budget	% of Budget

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%
Total 4075 · Interest	4,956.83	3,585.00	1,371.83	138.3%
Total Income	127,724.35	161,177.00	-33,452.65	79.2%
Gross Profit	127,724.35	161,177.00	-33,452.65	79.2%

Expense	Total	Budget	\$ Over Budget	% of Budget
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees	Total	Budget	\$ Over Budget	% of Budget
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%
Total 5020 · Professional Fees	6,355.56	42,900.00	-36,544.44	14.8%
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance	Total	Budget	\$ Over Budget	% of Budget
5100.01 · Property and Liability	5,631.00	5,200.00	431.00	108.3%
Total 5100 · Insurance	5,631.00	5,200.00	431.00	108.3%
5300 · Payroll Expenses	Total	Budget	\$ Over Budget	% of Budget
5300.02 · Gross Payroll Office Manager	5,921.06	10,820.00	-4,898.94	54.7%
5300.03 · Payroll Taxes	774.77	1,025.00	-250.23	75.6%
5300.04 · Payroll Processing Fees	284.50	1,295.00	-1,010.50	22.0%
5300.05 · Worker's Comp	0.00	700.00	-700.00	0.0%
Total 5300 · Payroll Expenses	6,980.33	13,840.00	-6,859.67	50.4%
5350 · Per-Diem Board & Employees	Total	Budget	\$ Over Budget	% of Budget
5350.02 · Office Manager	165.72	600.00	-434.28	27.6%
5350.1 · Board Member	0.00	0.00	0.00	0.0%
Total 5350 · Per-Diem Board & Employees	165.72	600.00	-434.28	27.6%
5400 · Office Expenses	Total	Budget	\$ Over Budget	% of Budget
5400.01 · Software Subscriptions	99.99	857.00	-757.01	11.7%
5400.02 · Equipment	0.00	500.00	-500.00	0.0%
5400.03 · Office Supplies	445.08	700.00	-254.92	63.6%
5400.04 · Postage	0.00	600.00	-600.00	0.0%
5400.05 · Printing Fees	0.00	400.00	-400.00	0.0%
5400.06 · Website	0.00	756.00	-756.00	0.0%
5400.07 · Safety Deposit Box	0.00	55.00	-55.00	0.0%
5400.08 · Bank Service Charges	0.00	740.00	-740.00	0.0%
5400.09 · Office Expenses-Other	82.76	0.00	82.76	100.0%
5400 · Office Expenses - Other	18.48	0.00	0.00	0.00
Total 5400 · Office Expenses	646.31	4,608.00	-3,961.69	14.0%
5500 · Utilities	Total	Budget	\$ Over Budget	% of Budget
5500.01 · Electricity-Office	455.43	840.00	-384.57	54.2%

5500.02 · Electricity-Water Tank	215.24	370.00	-154.76	58.2%
5500.04 · Telephone & Internet	932.59	1,450.00	-517.41	64.3%
Total 5500 · Utilities	1,603.26	2,660.00	-1,056.74	60.3%
66910 · Bank Service Charges	69.15	0.00	0.00	0.00
7000 · Infrastructure Repairs & Maint.	Total	Budget	\$ Over Budget	% of Budget
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%
Total 7000 · Infrastructure Repairs & Maint.	0.00	5,000.00	-5,000.00	0.0%
7040 · Meter Installation	Total	Budget	\$ Over Budget	% of Budget
7040.01 · Materials and Supplies	2,709.58	0.00	2,709.58	100.0%
7040.02 · Shipping	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	36,192.56	58,650.00	-22,457.44	61.7%
Total 7040 · Meter Installation	38,902.14	58,650.00	-19,747.86	66.3%
7060 · Water Quality Testing	Total	Budget	\$ Over Budget	% of Budget
7060.01 · Additional Testing	73.00	200.00	-127.00	36.5%
7060.02 · Monthly Water Testing	511.00	900.00	-389.00	56.8%
7060.03 · Routine Testing (annual/bi)	878.00	1,700.00	-822.00	51.6%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
7060 · Water Quality Testing - Other	0.00	0.00	0.00	0.0%
Total 7060 · Water Quality Testing	1,462.00	2,800.00	-1,338.00	52.2%
7070 · System Repairs & Maintenance	Total	Budget	\$ Over Budget	% of Budget
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%
Total 7070 · System Repairs & Maintenance	2,047.79	15,000.00	-12,952.21	13.7%
8000 · Chlorination System Project	Total	Budget	\$ Over Budget	% of Budget
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%
Total 8000 · Chlorination System Project	15,478.29	15,726.00	-247.71	98.4%
8010 · Chlorination Facility Construct	0.00	0.00	0.00	0.0%
9000 · Water Operations-Hiland	Total	Budget	\$ Over Budget	% of Budget
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%
Total 9000 · Water Operations-Hiland	16,986.16	25,300.00	-8,313.84	67.1%
9100 · EPA Survey	0.00	18,000.00	-18,000.00	0.0%
Total Expense	96,327.71	224,040.00	-127,712.29	43.0%
Net Income	31,396.64	-62,863.00	94,259.64	-49.9%