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

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Systems Development Charge	13,303.00	13,303.00	0.00	100.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	5,749.94	12,444.00	-6,694.06	46.2%
4010.02 · Commercial System Improvement	2,017.66	5,640.00	-3,622.34	35.8%
4010.03 · Commercial Overage Rate	335.53	600.00	-264.47	55.9%
4010.04 · Cross Connection Fee	175.00	0.00	175.00	100.0%
<b>Total 4010 · Commercial Water Fees</b>	<b>8,278.13</b>	<b>18,684.00</b>	<b>-10,405.87</b>	<b>44.3%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	34,546.17	69,732.00	-35,185.83	49.5%
4020.02 · SFR-System Improvement/Meters	18,045.73	46,488.00	-28,442.27	38.8%
4020.03 · Vacation Rental Rate	6,756.67	6,240.00	516.67	108.3%
<b>Total 4020 · Residential Water Fees</b>	<b>59,348.57</b>	<b>122,460.00</b>	<b>-63,111.43</b>	<b>48.5%</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	750.00	750.00	0.00	100.0%
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)	284.28	1,000.00	-715.72	28.4%
4055.09 · Late Fees- Two months (\$20.00)	120.00	600.00	-480.00	20.0%
4055.10 · Returned Check Fees	5.00	100.00	-95.00	5.0%
4055 · Other Fees - Other	0.00	15.00	-15.00	0.0%
<b>Total 4055 · Other Fees</b>	<b>4,182.60</b>	<b>3,145.00</b>	<b>1,037.60</b>	<b>133.0%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	25.00	-25.00	0.0%
4075.02 · Treasury Account Interest	2,032.54	2,060.00	-27.46	98.7%
4075.03 · Chlorination Account Interest	0.00	0.00	0.00	0.0%
4075.04 · SDC Interest	1,557.64	1,500.00	57.64	103.8%
4075 · Interest - Other	0.00	0.00	0.00	0.0%
<b>Total 4075 · Interest</b>	<b>3,590.18</b>	<b>3,585.00</b>	<b>5.18</b>	<b>100.1%</b>
49910 · Returned Check Charges	30.00			
<b>Total Income</b>	<b>88,788.48</b>	<b>161,177.00</b>	<b>-72,388.52</b>	<b>55.1%</b>
<b>Gross Profit</b>	<b>88,788.48</b>	<b>161,177.00</b>	<b>-72,388.52</b>	<b>55.1%</b>
<b>Expense</b>				
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	0.00	15,000.00	-15,000.00	0.0%

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5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	383.31	400.00	-16.69	95.8%
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>1,315.56</b>	<b>42,900.00</b>	<b>-41,584.44</b>	<b>3.1%</b>
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	0.00	5,200.00	-5,200.00	0.0%
<b>Total 5100 · Insurance</b>	<b>0.00</b>	<b>5,200.00</b>	<b>-5,200.00</b>	<b>0.0%</b>
5300 · Payroll Expenses				
5300.02 · Gross Payroll Office Manager	4,071.06	10,820.00	-6,748.94	37.6%
5300.03 · Payroll Taxes	220.90	1,025.00	-804.10	21.6%
5300.04 · Payroll Processing Fees	3.50	1,295.00	-1,291.50	0.3%
5300.05 · Worker's Comp	0.00	700.00	-700.00	0.0%
<b>Total 5300 · Payroll Expenses</b>	<b>4,295.46</b>	<b>13,840.00</b>	<b>-9,544.54</b>	<b>31.0%</b>
5350 · Per-Diem Board & Employees				
5350.02 · Office Manager	140.70	600.00	-459.30	23.5%
5350.1 · Board Member	0.00	0.00	0.00	0.0%
5350 · Per-Diem Board & Employees - Other	25.02			
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	<b>165.72</b>	<b>600.00</b>	<b>-434.28</b>	<b>27.6%</b>
5400 · Office Expenses				
5400.01 · Software Subscriptions	0.00	857.00	-857.00	0.0%
5400.02 · Equipment	0.00	500.00	-500.00	0.0%
5400.03 · Office Supplies	407.11	700.00	-292.89	58.2%
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	0.00	0.00	0.00	0.0%
<b>Total 5400 · Office Expenses</b>	<b>407.11</b>	<b>4,608.00</b>	<b>-4,200.89</b>	<b>8.8%</b>
5500 · Utilities				
5500.01 · Electricity-Office	284.55	840.00	-555.45	33.9%
5500.02 · Electricity-Water Tank	153.16	370.00	-216.84	41.4%
5500.04 · Telephone & Internet	690.72	1,450.00	-759.28	47.6%
<b>Total 5500 · Utilities</b>	<b>1,128.43</b>	<b>2,660.00</b>	<b>-1,531.57</b>	<b>42.4%</b>
66910 · Bank Service Charges	69.15			
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%
<b>Total 7000 · Infrastructure Repairs &amp; Maint.</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
7040 · Meter Installation				
7040.01 · Materials and Supplies	0.00	0.00	0.00	0.0%
7040.02 · Shipping	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	26,983.60	58,650.00	-31,666.40	46.0%
7040 · Meter Installation - Other	4,847.44			
<b>Total 7040 · Meter Installation</b>	<b>31,831.04</b>	<b>58,650.00</b>	<b>-26,818.96</b>	<b>54.3%</b>

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July through December 2023

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<b>7060 · Water Quality Testing</b>				
7060.01 · Additional Testing	0.00	200.00	-200.00	0.0%
7060.02 · Monthly Water Testing	365.00	900.00	-535.00	40.6%
7060.03 · Routine Testing (annual/bi)	878.00	1,500.00	-622.00	58.5%
7060.04 · Pickup	0.00	200.00	-200.00	0.0%
7060 · Water Quality Testing - Other	0.00	0.00	0.00	0.0%
<b>Total 7060 · Water Quality Testing</b>	1,243.00	2,800.00	-1,557.00	44.4%
<b>7070 · System Repairs &amp; Maintenance</b>				
7070.01 · Contract Labor	500.00	15,000.00	-14,500.00	3.3%
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>	500.00	15,000.00	-14,500.00	3.3%
<b>8000 · Chlorination System Project</b>				
8000.01 · Planning & Implementation	0.00	0.00	0.00	0.0%
8000.02 · Construction	11,396.52	15,726.00	-4,329.48	72.5%
<b>Total 8000 · Chlorination System Project</b>	11,396.52	15,726.00	-4,329.48	72.5%
8010 · Chlorination Facility Construct	0.00	0.00	0.00	0.0%
<b>9000 · Water Operations-Hiland</b>				
9000.01 · Basic System Operation	9,400.00	19,800.00	-10,400.00	47.5%
9000.02 · Additonal Services	4,281.16	5,000.00	-718.84	85.6%
9000.03 · Chlorine & Maintenance	0.00	500.00	-500.00	0.0%
<b>Total 9000 · Water Operations-Hiland</b>	13,681.16	25,300.00	-11,618.84	54.1%
9100 · EPA Survey	0.00	18,000.00	-18,000.00	0.0%
<b>Total Expense</b>	66,033.15	224,040.00	-158,006.85	29.5%
<b>Net Income</b>	<b>22,755.33</b>	<b>-62,863.00</b>	<b>85,618.33</b>	<b>-36.2%</b>