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Cash Basis

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

July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Systems Development Charge	0.00	13,662.00	-13,662.00	0.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	3,605.50	15,942.00	-12,336.50	22.6%
4010.02 · Commercial System Improve...	1,120.00	4,230.00	-3,110.00	26.5%
4010.03 · Commercial Overage Rate	140.57	600.00	-459.43	23.4%
<b>Total 4010 · Commercial Water Fees</b>	<b>4,866.07</b>	<b>20,772.00</b>	<b>-15,905.93</b>	<b>23.4%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	20,504.64	91,080.00	-70,575.36	22.5%
4020.02 · SFR-System Improvement/Meters	8,801.38	33,120.00	-24,318.62	26.6%
4020.03 · Vacation Rental Rate	3,871.48	19,400.00	-15,528.52	20.0%
<b>Total 4020 · Residential Water Fees</b>	<b>33,177.50</b>	<b>143,600.00</b>	<b>-110,422.50</b>	<b>23.1%</b>
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)	0.00	400.00	-400.00	0.0%
4055.09 · Late Fees- Two months (\$20.00)	20.00	300.00	-280.00	6.7%
4055.10 · Returned Check Fees	0.00	100.00	-100.00	0.0%
<b>Total 4055 · Other Fees</b>	<b>353.00</b>	<b>3,130.00</b>	<b>-2,777.00</b>	<b>11.3%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	1,375.10	3,885.00	-2,509.90	35.4%
4075.04 · SDC Interest	1,219.23	3,950.00	-2,730.77	30.9%
<b>Total 4075 · Interest</b>	<b>2,594.33</b>	<b>7,835.00</b>	<b>-5,240.67</b>	<b>33.1%</b>
<b>Total Income</b>	<b>40,990.90</b>	<b>188,999.00</b>	<b>-148,008.10</b>	<b>21.7%</b>
<b>Gross Profit</b>	<b>40,990.90</b>	<b>188,999.00</b>	<b>-148,008.10</b>	<b>21.7%</b>
<b>Expense</b>				
5010 · Contingencies	0.00	19,030.00	-19,030.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	0.00	15,000.00	-15,000.00	0.0%
5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	0.00	450.00	-450.00	0.0%
5020.04 · Legal	591.00	7,000.00	-6,409.00	8.4%
5020.06 · Grant/Loan application fees	796.50	15,000.00	-14,203.50	5.3%
5020.07 · Membership Dues	0.00	500.00	-500.00	0.0%
<b>Total 5020 · Professional Fees</b>	<b>1,387.50</b>	<b>37,950.00</b>	<b>-36,562.50</b>	<b>3.7%</b>
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	0.00	6,760.00	-6,760.00	0.0%
<b>Total 5100 · Insurance</b>	<b>0.00</b>	<b>6,760.00</b>	<b>-6,760.00</b>	<b>0.0%</b>
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	1,330.00	9,600.00	-8,270.00	13.9%
5300.03 · Payroll Taxes	114.38	960.00	-845.62	11.9%

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5300.04 · Payroll Processing Fees	138.00	552.00	-414.00	25.0%
5300.05 · Worker's Comp	645.08	735.00	-89.92	87.8%
<b>Total 5300 · Payroll Expenses</b>	<b>2,227.46</b>	<b>11,847.00</b>	<b>-9,619.54</b>	<b>18.8%</b>
5350 · Per-Diem Board & Employees				
5350.02 · Office Manager	0.00	0.00	0.00	0.0%
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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	7.84	700.00	-692.16	1.1%
5400.04 · Postage	0.00	408.00	-408.00	0.0%
5400.05 · Printing Fees	43.50	400.00	-356.50	10.9%
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%
<b>Total 5400 · Office Expenses</b>	<b>96.39</b>	<b>4,619.00</b>	<b>-4,522.61</b>	<b>2.1%</b>
5500 · Utilities				
5500.01 · Electricity-Office	130.24	840.00	-709.76	15.5%
5500.02 · Electricity-Water Tank	97.28	370.00	-272.72	26.3%
5500.04 · Telephone & Internet	151.79	960.00	-808.21	15.8%
<b>Total 5500 · Utilities</b>	<b>379.31</b>	<b>2,170.00</b>	<b>-1,790.69</b>	<b>17.5%</b>
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%
<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	6,804.16	0.00	6,804.16	100.0%
7040.02 · Shipping	60.00	0.00	60.00	100.0%
7040.03 · Contract Labor-Excavation	12,169.16	98,650.00	-86,480.84	12.3%
<b>Total 7040 · Meter Installation</b>	<b>19,033.32</b>	<b>98,650.00</b>	<b>-79,616.68</b>	<b>19.3%</b>
7060 · Water Quality Testing				
7060.01 · Additional Testing	0.00	200.00	-200.00	0.0%
7060.02 · Monthly Water Testing	227.00	876.00	-649.00	25.9%
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%
<b>Total 7060 · Water Quality Testing</b>	<b>2,852.00</b>	<b>3,976.00</b>	<b>-1,124.00</b>	<b>71.7%</b>
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	500.00	13,800.00	-13,300.00	3.6%
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%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>500.00</b>	<b>13,800.00</b>	<b>-13,300.00</b>	<b>3.6%</b>
8000 · Chlorination System Project				
8000.02 · Construction	0.00	0.00	0.00	0.0%
<b>Total 8000 · Chlorination System Project</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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**Otter Rock Water District**  
**Profit & Loss Budget vs. Actual YTD**  
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	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
9000 · Water Operations-Hiland				
9000.01 · Basic System Operation	4,905.00	20,000.00	-15,095.00	24.5%
9000.02 · Additonal Services	548.35	5,000.00	-4,451.65	11.0%
9000.03 · Chlorine & Maintenance	-1,294.28	500.00	-1,794.28	-258.9%
<b>Total 9000 · Water Operations-Hiland</b>	<b>4,159.07</b>	<b>25,500.00</b>	<b>-21,340.93</b>	<b>16.3%</b>
9100 · EPA Survey	0.00	1,500.00	-1,500.00	0.0%
<b>Total Expense</b>	<b>30,635.05</b>	<b>232,802.00</b>	<b>-202,166.95</b>	<b>13.2%</b>
<b>Net Income</b>	<b>10,355.85</b>	<b>-43,803.00</b>	<b>54,158.85</b>	<b>-23.6%</b>