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Cash Basis

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

July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Systems Development Charge	26,606.00	13,303.00	13,303.00	200.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	11,552.50	12,444.00	-891.50	92.8%
4010.02 · Commercial System Improvement	3,940.00	5,640.00	-1,700.00	69.9%
4010.03 · Commercial Overage Rate	484.25	600.00	-115.75	80.7%
4010.04 · Cross Connection Fee	175.00	0.00	175.00	100.0%
Total 4010 · Commercial Water Fees	16,151.75	18,684.00	-2,532.25	86.4%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	65,299.62	69,732.00	-4,432.38	93.6%
4020.02 · SFR-System Improvement/Meters	33,182.18	46,488.00	-13,305.82	71.4%
4020.03 · Vacation Rental Rate	12,971.20	6,240.00	6,731.20	207.9%
Total 4020 · Residential Water Fees	111,453.00	122,460.00	-11,007.00	91.0%
4030 · Turn On/Off Water Service Fee				
4030.1 · Turn 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				
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				
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)	320.00	1,000.00	-680.00	32.0%
4055.09 · Late Fees- Two months (\$20.00)	240.00	600.00	-360.00	40.0%
4055.10 · Returned Check Fees	55.00	100.00	-45.00	55.0%
4055 · Other Fees - Other	0.00	15.00	-15.00	0.0%
Total 4055 · Other Fees	5,138.32	3,145.00	1,993.32	163.4%
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	25.00	-25.00	0.0%
4075.02 · Treasury Account Interest	3,922.33	2,060.00	1,862.33	190.4%
4075.03 · Chlorination Account Interest	0.00	0.00	0.00	0.0%
4075.04 · SDC Interest	3,344.92	1,500.00	1,844.92	223.0%
4075 · Interest - Other	0.00	0.00	0.00	0.0%
Total 4075 · Interest	7,267.25	3,585.00	3,682.25	202.7%
Total Income	166,672.32	161,177.00	5,495.32	103.4%
Gross Profit	166,672.32	161,177.00	5,495.32	103.4%
Expense				
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	9,500.00	9,500.00	0.00	100.0%
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	1,809.95	15,219.00	-13,409.05	11.9%
5020.07 · Membership Dues	382.05	500.00	-117.95	76.4%
Total 5020 · Professional Fees	12,533.31	32,619.00	-20,085.69	38.4%

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5050 · Building Maintenance	10,650.00	11,850.00	-1,200.00	89.9%
5100 · Insurance				
5100.01 · Property and Liability	5,631.00	5,631.00	0.00	100.0%
Total 5100 · Insurance	5,631.00	5,631.00	0.00	100.0%
5300 · Payroll Expenses				
Payroll tax clearing	0.00			
5300.02 · Gross Payroll Office Manager	7,401.06	10,820.00	-3,418.94	68.4%
5300.03 · Payroll Taxes	890.11	1,025.00	-134.89	86.8%
5300.04 · Payroll Processing Fees	622.50	1,295.00	-672.50	48.1%
5300.05 · Worker's Comp	0.00	700.00	-700.00	0.0%
Total 5300 · Payroll Expenses	8,913.67	13,840.00	-4,926.33	64.4%
5350 · Per-Diem Board & Employees				
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				
5400.01 · Software Subscriptions	259.89	857.00	-597.11	30.3%
5400.02 · Equipment	0.00	500.00	-500.00	0.0%
5400.03 · Office Supplies	463.56	700.00	-236.44	66.2%
5400.04 · Postage	272.00	600.00	-328.00	45.3%
5400.05 · Printing Fees	173.74	400.00	-226.26	43.4%
5400.06 · Website	756.00	756.00	0.00	100.0%
5400.07 · Safety Deposit Box	45.00	55.00	-10.00	81.8%
5400.08 · Bank Service Charges	20.00	740.00	-720.00	2.7%
5400.09 · Office Expenses-Other	0.00	0.00	0.00	0.0%
Total 5400 · Office Expenses	1,990.19	4,608.00	-2,617.81	43.2%
5500 · Utilities				
5500.01 · Electricity-Office	708.23	840.00	-131.77	84.3%
5500.02 · Electricity-Water Tank	308.24	370.00	-61.76	83.3%
5500.04 · Telephone & Internet	1,319.89	1,450.00	-130.11	91.0%
Total 5500 · Utilities	2,336.36	2,660.00	-323.64	87.8%
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%
Total 7000 · Infrastructure Repairs & Maint.	0.00	5,000.00	-5,000.00	0.0%
7040 · Meter Installation				
7040.01 · Materials and Supplies	5,907.37	0.00	5,907.37	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	42,099.93	58,650.00	-16,550.07	71.8%
7060 · Water Quality Testing				
7060.01 · Additional Testing	73.00	200.00	-127.00	36.5%
7060.02 · Monthly Water Testing	803.00	900.00	-97.00	89.2%
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	1,754.00	2,800.00	-1,046.00	62.6%
7070 · System Repairs & Maintenance				
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%

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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				
8000.01 · Planning & Implementation	0.00	0.00	0.00	0.0%
8000.02 · Construction	15,726.00	15,726.00	0.00	100.0%
Total 8000 · Chlorination System Project	15,726.00	15,726.00	0.00	100.0%
8010 · Chlorination Facility Construct	0.00	0.00	0.00	0.0%
9000 · Water Operations-Hiland				
9000.01 · Basic System Operation	17,540.00	19,800.00	-2,260.00	88.6%
9000.02 · Additonal Services	4,428.41	5,000.00	-571.59	88.6%
9000.03 · Chlorine & Maintenance	0.00	500.00	-500.00	0.0%
Total 9000 · Water Operations-Hiland	21,968.41	25,300.00	-3,331.59	86.8%
9100 · EPA Survey	0.00	18,000.00	-18,000.00	0.0%
Total Expense	125,816.38	224,040.00	-98,223.62	56.2%
Net Income	40,855.94	-62,863.00	103,718.94	-65.0%