

## Otter Rock Water District Profit & Loss Budget vs. Actual YEAR TO DATE

July 2022 through February 2023

|   | Jul '22 - Fe...   | Budget            | \$ Over Bud...    | % of Budget   |
|---|-------------------|-------------------|-------------------|---------------|
| <b>Income</b>                                     |                   |                   |                   |               |
| 4000 · Systems Development Charge                 | 37,098.00         | 12,426.00         | 24,672.00         | 298.6%        |
| 4010 · Commercial Water Fees                      |                   |                   |                   |               |
| 4010.1 · Commercial Base Rate                     | 4,957.50          | 6,768.00          | -1,810.50         | 73.2%         |
| 4010.2 · Commercial System Improvement            | 940.00            | 4,512.00          | -3,572.00         | 20.8%         |
| 4010.3 · Commercial Overage Rate                  | 398.94            | 600.00            | -201.06           | 66.5%         |
| <b>Total 4010 · Commercial Water Fees</b>         | <b>6,296.44</b>   | <b>11,880.00</b>  | <b>-5,583.56</b>  | <b>53.0%</b>  |
| 4020 · Residential Water Fees                     |                   |                   |                   |               |
| 4020.1 · SFR-Base Rate                            | 37,024.00         | 52,920.00         | -15,896.00        | 70.0%         |
| 4020.2 · SFR-System Improvement/Meters            | 26,492.67         | 35,280.00         | -8,787.33         | 75.1%         |
| 4020.3 · Vacation Rental Rate                     | 3,133.33          | 5,700.00          | -2,566.67         | 55.0%         |
| <b>Total 4020 · Residential Water Fees</b>        | <b>66,650.00</b>  | <b>93,900.00</b>  | <b>-27,250.00</b> | <b>71.0%</b>  |
| 4030 · Turn On/Off Water Service Fee              |                   |                   |                   |               |
| 4030.1 · Tun off/Turn on (voluntary)              | 150.00            | 0.00              | 150.00            | 100.0%        |
| 4030 · Turn On/Off Water Service Fee - O...       | 100.00            | 150.00            | -50.00            | 66.7%         |
| <b>Total 4030 · Turn On/Off Water Service Fee</b> | <b>250.00</b>     | <b>150.00</b>     | <b>100.00</b>     | <b>166.7%</b> |
| 4050 · Grant                                      | 30.00             | 0.00              | 30.00             | 100.0%        |
| 4055 · Other Fees                                 |                   |                   |                   |               |
| 4055.4 · Tenant Application Fee                   | 0.00              | 30.00             | -30.00            | 0.0%          |
| <b>Total 4055 · Other Fees</b>                    | <b>0.00</b>       | <b>30.00</b>      | <b>-30.00</b>     | <b>0.0%</b>   |
| 4075 · Interest                                   | 1,057.54          | 0.00              | 1,057.54          | 100.0%        |
| <b>Total Income</b>                               | <b>111,381.98</b> | <b>118,386.00</b> | <b>-7,004.02</b>  | <b>94.1%</b>  |
| <b>Gross Profit</b>                               | <b>111,381.98</b> | <b>118,386.00</b> | <b>-7,004.02</b>  | <b>94.1%</b>  |
| <b>Expense</b>                                    |                   |                   |                   |               |
| 5010 · Contingencies                              | 0.00              | 14,264.00         | -14,264.00        | 0.0%          |
| 5020 · Professional Fees                          |                   |                   |                   |               |
| 5020.1 · Accountant/CPA                           | 0.00              | 15,000.00         | -15,000.00        | 0.0%          |
| 5020.3 · Government Fees                          | 131.71            | 1,000.00          | -868.29           | 13.2%         |
| 5020.4 · Legal                                    | 0.00              | 7,000.00          | -7,000.00         | 0.0%          |
| 5020.6 · Grant/Loan application fees              | 3,693.90          | 20,000.00         | -16,306.10        | 18.5%         |
| 5020.7 · Membership Dues                          | 366.08            | 500.00            | -133.92           | 73.2%         |
| <b>Total 5020 · Professional Fees</b>             | <b>4,191.69</b>   | <b>43,500.00</b>  | <b>-39,308.31</b> | <b>9.6%</b>   |
| 5050 · Building Maintenance                       | 150.00            | 2,000.00          | -1,850.00         | 7.5%          |
| 5100 · Insurance                                  |                   |                   |                   |               |
| 5100.1 · Property and Liability                   | 4,843.00          | 4,800.00          | 43.00             | 100.9%        |
| <b>Total 5100 · Insurance</b>                     | <b>4,843.00</b>   | <b>4,800.00</b>   | <b>43.00</b>      | <b>100.9%</b> |
| 5300 · Payroll Expenses                           |                   |                   |                   |               |
| 5300.2 · Gross Payroll Office Manager             | 7,594.15          | 9,660.00          | -2,065.85         | 78.6%         |
| 5300.3 · Payroll Taxes                            | 650.34            | 918.00            | -267.66           | 70.8%         |
| 5300.4 · Payroll Processing Fees                  | 12.25             | 1,081.00          | -1,068.75         | 1.1%          |
| 5300.5 · Worker's Comp                            | 634.67            | 635.00            | -0.33             | 99.9%         |
| <b>Total 5300 · Payroll Expenses</b>              | <b>8,891.41</b>   | <b>12,294.00</b>  | <b>-3,402.59</b>  | <b>72.3%</b>  |

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| <b>5350 · Per-Diem Board &amp; Employees</b>            |                 |           |                |             |
| 5350.2 · Office Manager                                 | 359.64          | 400.00    | -40.36         | 89.9%       |
| 5350 · Per-Diem Board & Employees - Ot...               | 58.63           | 0.00      | 58.63          | 100.0%      |
| <b>Total 5350 · Per-Diem Board &amp; Employees</b>      | 418.27          | 400.00    | 18.27          | 104.6%      |
| <b>5400 · Office Expenses</b>                           |                 |           |                |             |
| 5400.1 · Software Subscriptions                         | 99.99           | 1,150.00  | -1,050.01      | 8.7%        |
| 5400.2 · Equipment                                      | 0.00            | 500.00    | -500.00        | 0.0%        |
| 5400.3 · Office Supplies                                | 401.20          | 500.00    | -98.80         | 80.2%       |
| 5400.4 · Postage  | 133.47          | 600.00    | -466.53        | 22.2%       |
| 5400.5 · Printing                                       | 13.20           | 400.00    | -386.80        | 3.3%        |
| 5400.6 · Website  | 0.00            | 600.00    | -600.00        | 0.0%        |
| 5400.7 · Safety Deposit Box                             | 55.00           | 60.00     | -5.00          | 91.7%       |
| 5400.8 · Bank Service Charges                           | 327.53          | 732.00    | -404.47        | 44.7%       |
| <b>Total 5400 · Office Expenses</b>                     | 1,030.39        | 4,542.00  | -3,511.61      | 22.7%       |
| <b>5500 · Utilities</b>                                 |                 |           |                |             |
| 5500.1 · Electricity-Office                             | 376.49          | 900.00    | -523.51        | 41.8%       |
| 5500.2 · Electricity-Water Tank                         | 239.68          | 370.00    | -130.32        | 64.8%       |
| 5500.4 · Telephone & Internet                           | 959.99          | 1,600.00  | -640.01        | 60.0%       |
| <b>Total 5500 · Utilities</b>                           | 1,576.16        | 2,870.00  | -1,293.84      | 54.9%       |
| <b>7000 · Infrastructure Repairs &amp; Maint.</b>       |                 |           |                |             |
| 7000.1 · Engineering/Consulting                         | 0.00            | 5,000.00  | -5,000.00      | 0.0%        |
| <b>Total 7000 · Infrastructure Repairs &amp; Maint.</b> | 0.00            | 5,000.00  | -5,000.00      | 0.0%        |
| <b>7040 · Meter Installation</b>                        |                 |           |                |             |
| 7040.1 · Materials and Supplies                         | 7,404.51        | 0.00      | 7,404.51       | 100.0%      |
| 7040.3 · Contract Labor-Excavation                      | 11,883.72       | 37,000.00 | -25,116.28     | 32.1%       |
| <b>Total 7040 · Meter Installation</b>                  | 19,288.23       | 37,000.00 | -17,711.77     | 52.1%       |
| <b>7060 · Water Quality Testing</b>                     |                 |           |                |             |
| 7060.1 · Additional Testing                             | 0.00            | 330.00    | -330.00        | 0.0%        |
| 7060.2 · Monthly Water Testing                          | 490.00          | 612.00    | -122.00        | 80.1%       |
| 7060.3 · Routine Testing (annual/bi)                    | 2,113.00        | 2,320.00  | -207.00        | 91.1%       |
| 7060.4 · Pickup   | 60.00           | 200.00    | -140.00        | 30.0%       |
| <b>Total 7060 · Water Quality Testing</b>               | 2,663.00        | 3,462.00  | -799.00        | 76.9%       |
| <b>7070 · System Repairs &amp; Maintenance</b>          |                 |           |                |             |
| 7070.1 · Contract Labor                                 | 6,349.94        | 15,000.00 | -8,650.06      | 42.3%       |
| 7070.5 · Tools & other equipment                        | 140.00          | 0.00      | 140.00         | 100.0%      |
| 7070.7 · System Repair & Maintenance Mis                | 671.00          | 0.00      | 671.00         | 100.0%      |
| <b>Total 7070 · System Repairs &amp; Maintenance</b>    | 7,160.94        | 15,000.00 | -7,839.06      | 47.7%       |
| <b>8000 · Chlorination System Project</b>               |                 |           |                |             |
| 8000.2 · Construction                                   | 1,412.43        | 7,500.00  | -6,087.57      | 18.8%       |
| <b>Total 8000 · Chlorination System Project</b>         | 1,412.43        | 7,500.00  | -6,087.57      | 18.8%       |

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| <b>9000 · Water Operations-Hiland</b>       |                         |                          |                          |                      |
| <b>9000.1 · Basic System Operation</b>      | 12,300.00               | 16,800.00                | -4,500.00                | 73.2%                |
| <b>9000.2 · Additonal Services</b>          | 3,425.74                | 23,200.00                | -19,774.26               | 14.8%                |
| <b>9000.3 · Chlorine &amp; Maintenance</b>  | 0.00                    | 500.00                   | -500.00                  | 0.0%                 |
| <b>Total 9000 · Water Operations-Hiland</b> | <u>15,725.74</u>        | <u>40,500.00</u>         | <u>-24,774.26</u>        | <u>38.8%</u>         |
| <b>Total Expense</b>                        | <u>67,351.26</u>        | <u>193,132.00</u>        | <u>-125,780.74</u>       | <u>34.9%</u>         |
| <b>Net Income</b>                           | <u><b>44,030.72</b></u> | <u><b>-74,746.00</b></u> | <u><b>118,776.72</b></u> | <u><b>-58.9%</b></u> |