

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

July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Systems Development Charge	13,303.00	13,303.00	0.00	100.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	7,174.50	12,444.00	-5,269.50	57.7%
4010.02 · Commercial System Improvement	2,500.00	5,640.00	-3,140.00	44.3%
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	10,301.70	18,684.00	-8,382.30	55.1%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	40,373.91	69,732.00	-29,358.09	57.9%
4020.02 · SFR-System Improvement/Meters	20,875.09	46,488.00	-25,612.91	44.9%
4020.03 · Vacation Rental Rate	7,848.67	6,240.00	1,608.67	125.8%
Total 4020 · Residential Water Fees	69,097.67	122,460.00	-53,362.33	56.4%
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	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)	279.33	1,000.00	-720.67	27.9%
4055.09 · Late Fees- Two months (\$20.00)	140.00	600.00	-460.00	23.3%
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%
Total 4055 · Other Fees	4,197.65	3,145.00	1,052.65	133.5%
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	25.00	-25.00	0.0%
4075.02 · Treasury Account Interest	2,402.84	2,060.00	342.84	116.6%
4075.03 · Chlorination Account Interest	0.00	0.00	0.00	0.0%
4075.04 · SDC Interest	1,878.56	1,500.00	378.56	125.2%
4075 · Interest - Other	0.00	0.00	0.00	0.0%
Total 4075 · Interest	4,281.40	3,585.00	696.40	119.4%
49910 · Returned Check Charges	30.00			
Total Income	101,267.42	161,177.00	-59,909.58	62.8%
Gross Profit	101,267.42	161,177.00	-59,909.58	62.8%
Expense				
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	5,000.00	15,000.00	-10,000.00	33.3%

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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%
Total 5020 · Professional Fees	6,315.56	42,900.00	-36,584.44	14.7%
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%
Total 5100 · Insurance	0.00	5,200.00	-5,200.00	0.0%
5300 · Payroll Expenses				
Payroll tax clearing	0.00			
5300.02 · Gross Payroll Office Manager	5,051.06	10,820.00	-5,768.94	46.7%
5300.03 · Payroll Taxes	305.18	1,025.00	-719.82	29.8%
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%
Total 5300 · Payroll Expenses	5,359.74	13,840.00	-8,480.26	38.7%
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			
Total 5350 · Per-Diem Board & Employees	165.72	600.00	-434.28	27.6%
5400 · Office Expenses				
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	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	82.76	0.00	82.76	100.0%
5400 · Office Expenses - Other	18.48			
Total 5400 · Office Expenses	608.34	4,608.00	-3,999.66	13.2%
5500 · Utilities				
5500.01 · Electricity-Office	372.10	840.00	-467.90	44.3%
5500.02 · Electricity-Water Tank	184.16	370.00	-185.84	49.8%
5500.04 · Telephone & Internet	811.42	1,450.00	-638.58	56.0%
Total 5500 · Utilities	1,367.68	2,660.00	-1,292.32	51.4%
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%
Total 7000 · Infrastructure Repairs & Maint.	0.00	5,000.00	-5,000.00	0.0%
7040 · Meter Installation				
7040.01 · Materials and Supplies	837.98	0.00	837.98	100.0%
7040.02 · Shipping	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	31,345.12	58,650.00	-27,304.88	53.4%
7040 · Meter Installation - Other	4,847.44			
Total 7040 · Meter Installation	37,030.54	58,650.00	-21,619.46	63.1%

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7060 · Water Quality Testing				
7060.01 · Additional Testing	0.00	200.00	-200.00	0.0%
7060.02 · Monthly Water Testing	438.00	900.00	-462.00	48.7%
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	1,316.00	2,800.00	-1,484.00	47.0%
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%
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	15,478.29	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				
9000.01 · Basic System Operation	11,000.00	19,800.00	-8,800.00	55.6%
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%
Total 9000 · Water Operations-Hiland	15,281.16	25,300.00	-10,018.84	60.4%
9100 · EPA Survey	0.00	18,000.00	-18,000.00	0.0%
Total Expense	85,039.97	224,040.00	-139,000.03	38.0%
Net Income	16,227.45	-62,863.00	79,090.45	-25.8%