

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

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Systems Development Charge	26,606.00	13,303.00	13,303.00	200.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	10,328.00	12,444.00	-2,116.00	83.0%
4010.02 · Commercial System Improvement	3,520.00	5,640.00	-2,120.00	62.4%
4010.03 · Commercial Overage Rate	466.42	600.00	-133.58	77.7%
4010.04 · Cross Connection Fee	175.00	0.00	175.00	100.0%
<b>Total 4010 · Commercial Water Fees</b>	<b>14,489.42</b>	<b>18,684.00</b>	<b>-4,194.58</b>	<b>77.5%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	59,155.01	69,732.00	-10,576.99	84.8%
4020.02 · SFR-System Improvement/Meters	30,146.79	46,488.00	-16,341.21	64.8%
4020.03 · Vacation Rental Rate	11,645.20	6,240.00	5,405.20	186.6%
<b>Total 4020 · Residential Water Fees</b>	<b>100,947.00</b>	<b>122,460.00</b>	<b>-21,513.00</b>	<b>82.4%</b>
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%
<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	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)	290.00	1,000.00	-710.00	29.0%
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%
<b>Total 4055 · Other Fees</b>	<b>5,108.32</b>	<b>3,145.00</b>	<b>1,963.32</b>	<b>162.4%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	25.00	-25.00	0.0%
4075.02 · Treasury Account Interest	3,530.57	2,060.00	1,470.57	171.4%
4075.03 · Chlorination Account Interest	0.00	0.00	0.00	0.0%
4075.04 · SDC Interest	2,950.54	1,500.00	1,450.54	196.7%
4075 · Interest - Other	0.00	0.00	0.00	0.0%
<b>Total 4075 · Interest</b>	<b>6,481.11</b>	<b>3,585.00</b>	<b>2,896.11</b>	<b>180.8%</b>
<b>Total Income</b>	<b>153,687.85</b>	<b>161,177.00</b>	<b>-7,489.15</b>	<b>95.4%</b>
<b>Gross Profit</b>	<b>153,687.85</b>	<b>161,177.00</b>	<b>-7,489.15</b>	<b>95.4%</b>
<b>Expense</b>				
5010 · Contingencies	0.00	11,756.00	-11,756.00	0.0%
5020 · Professional Fees				
5020.01 · Accountant/CPA	9,500.00	15,000.00	-5,500.00	63.3%
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	1,503.95	20,000.00	-18,496.05	7.5%
5020.07 · Membership Dues	382.05	500.00	-117.95	76.4%
<b>Total 5020 · Professional Fees</b>	<b>12,227.31</b>	<b>42,900.00</b>	<b>-30,672.69</b>	<b>28.5%</b>

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5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	5,631.00	5,200.00	431.00	108.3%
<b>Total 5100 · Insurance</b>	<b>5,631.00</b>	<b>5,200.00</b>	<b>431.00</b>	<b>108.3%</b>
5300 · Payroll Expenses				
Payroll tax clearing	0.00			
5300.02 · Gross Payroll Office Manager	6,991.06	10,820.00	-3,828.94	64.6%
5300.03 · Payroll Taxes	854.84	1,025.00	-170.16	83.4%
5300.04 · Payroll Processing Fees	576.50	1,295.00	-718.50	44.5%
5300.05 · Worker's Comp	0.00	700.00	-700.00	0.0%
<b>Total 5300 · Payroll Expenses</b>	<b>8,422.40</b>	<b>13,840.00</b>	<b>-5,417.60</b>	<b>60.9%</b>
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%
<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	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	61.68	400.00	-338.32	15.4%
5400.06 · Website	756.00	756.00	0.00	100.0%
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%
<b>Total 5400 · Office Expenses</b>	<b>1,895.89</b>	<b>4,608.00</b>	<b>-2,712.11</b>	<b>41.1%</b>
5500 · Utilities				
5500.01 · Electricity-Office	633.01	840.00	-206.99	75.4%
5500.02 · Electricity-Water Tank	277.24	370.00	-92.76	74.9%
5500.04 · Telephone & Internet	1,249.91	1,450.00	-200.09	86.2%
<b>Total 5500 · Utilities</b>	<b>2,160.16</b>	<b>2,660.00</b>	<b>-499.84</b>	<b>81.2%</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	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%
<b>Total 7040 · Meter Installation</b>	<b>42,099.93</b>	<b>58,650.00</b>	<b>-16,550.07</b>	<b>71.8%</b>
7060 · Water Quality Testing				
7060.01 · Additional Testing	73.00	200.00	-127.00	36.5%
7060.02 · Monthly Water Testing	730.00	900.00	-170.00	81.1%
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%
<b>Total 7060 · Water Quality Testing</b>	<b>1,681.00</b>	<b>2,800.00</b>	<b>-1,119.00</b>	<b>60.0%</b>

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<b>7070 · System Repairs &amp; Maintenance</b>				
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%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>2,047.79</b>	<b>15,000.00</b>	<b>-12,952.21</b>	<b>13.7%</b>
<b>8000 · Chlorination System Project</b>				
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%
<b>Total 8000 · Chlorination System Project</b>	<b>15,726.00</b>	<b>15,726.00</b>	<b>0.00</b>	<b>100.0%</b>
8010 · Chlorination Facility Construct	0.00	0.00	0.00	0.0%
<b>9000 · Water Operations-Hiland</b>				
9000.01 · Basic System Operation	15,905.00	19,800.00	-3,895.00	80.3%
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%
<b>Total 9000 · Water Operations-Hiland</b>	<b>20,333.41</b>	<b>25,300.00</b>	<b>-4,966.59</b>	<b>80.4%</b>
9100 · EPA Survey	0.00	18,000.00	-18,000.00	0.0%
<b>Total Expense</b>	<b>112,459.76</b>	<b>224,040.00</b>	<b>-111,580.24</b>	<b>50.2%</b>
<b>Net Income</b>	<b>41,228.09</b>	<b>-62,863.00</b>	<b>104,091.09</b>	<b>-65.6%</b>