

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

July 2022 through March 2023

|   | Jul '22 - Ma... | 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                     | 5,122.50        | 6,768.00   | -1,645.50      | 75.7%       |
| 4010.2 · Commercial System Improvement            | 1,020.00        | 4,512.00   | -3,492.00      | 22.6%       |
| 4010.3 · Commercial Overage Rate                  | 433.04          | 600.00     | -166.96        | 72.2%       |
| <b>Total 4010 · Commercial Water Fees</b>         | 6,575.54        | 11,880.00  | -5,304.46      | 55.3%       |
| 4020 · Residential Water Fees                     |                 |            |                |             |
| 4020.1 · SFR-Base Rate                            | 40,748.00       | 52,920.00  | -12,172.00     | 77.0%       |
| 4020.2 · SFR-System Improvement/Meters            | 28,938.67       | 35,280.00  | -6,341.33      | 82.0%       |
| 4020.3 · Vacation Rental Rate                     | 3,400.00        | 5,700.00   | -2,300.00      | 59.6%       |
| <b>Total 4020 · Residential Water Fees</b>        | 73,086.67       | 93,900.00  | -20,813.33     | 77.8%       |
| 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> | 250.00          | 150.00     | 100.00         | 166.7%      |
| 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>                    | 0.00            | 30.00      | -30.00         | 0.0%        |
| 4075 · Interest                                   | 1,057.54        | 0.00       | 1,057.54       | 100.0%      |
| <b>Total Income</b>                               | 118,097.75      | 118,386.00 | -288.25        | 99.8%       |
| <b>Gross Profit</b>                               | 118,097.75      | 118,386.00 | -288.25        | 99.8%       |
| <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>             | 4,191.69        | 43,500.00  | -39,308.31     | 9.6%        |
| 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>                     | 4,843.00        | 4,800.00   | 43.00          | 100.9%      |
| 5300 · Payroll Expenses                           |                 |            |                |             |
| 5300.2 · Gross Payroll Office Manager             | 8,241.65        | 9,660.00   | -1,418.35      | 85.3%       |
| 5300.3 · Payroll Taxes                            | 700.28          | 918.00     | -217.72        | 76.3%       |
| 5300.4 · Payroll Processing Fees                  | 724.00          | 1,081.00   | -357.00        | 67.0%       |
| 5300.5 · Worker's Comp                            | 634.67          | 635.00     | -0.33          | 99.9%       |
| <b>Total 5300 · Payroll Expenses</b>              | 10,300.60       | 12,294.00  | -1,993.40      | 83.8%       |

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| <b>5350 · Per-Diem Board &amp; Employees</b>            |                 |           |                |             |
| 5350.2 · Office Manager                                 | 418.27          | 400.00    | 18.27          | 104.6%      |
| <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  | 600.00          | 600.00    | 0.00           | 100.0%      |
| 5400.7 · Safety Deposit Box                             | 55.00           | 60.00     | -5.00          | 91.7%       |
| 5400.8 · Bank Service Charges                           | 376.03          | 732.00    | -355.97        | 51.4%       |
| <b>Total 5400 · Office Expenses</b>                     | 1,678.89        | 4,542.00  | -2,863.11      | 37.0%       |
| <b>5500 · Utilities</b>                                 |                 |           |                |             |
| 5500.1 · Electricity-Office                             | 446.18          | 900.00    | -453.82        | 49.6%       |
| 5500.2 · Electricity-Water Tank                         | 269.76          | 370.00    | -100.24        | 72.9%       |
| 5500.4 · Telephone & Internet                           | 1,080.38        | 1,600.00  | -519.62        | 67.5%       |
| <b>Total 5500 · Utilities</b>                           | 1,796.32        | 2,870.00  | -1,073.68      | 62.6%       |
| <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                      | 12,119.22       | 37,000.00 | -24,880.78     | 32.8%       |
| <b>Total 7040 · Meter Installation</b>                  | 19,523.73       | 37,000.00 | -17,476.27     | 52.8%       |
| <b>7060 · Water Quality Testing</b>                     |                 |           |                |             |
| 7060.1 · Additional Testing                             | 0.00            | 330.00    | -330.00        | 0.0%        |
| 7060.2 · Monthly Water Testing                          | 636.00          | 612.00    | 24.00          | 103.9%      |
| 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>               | 2,809.00        | 3,462.00  | -653.00        | 81.1%       |
| <b>7070 · System Repairs &amp; Maintenance</b>          |                 |           |                |             |
| 7070.1 · Contract Labor                                 | 8,518.57        | 15,000.00 | -6,481.43      | 56.8%       |
| 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>    | 9,329.57        | 15,000.00 | -5,670.43      | 62.2%       |
| <b>8000 · Chlorination System Project</b>               |                 |           |                |             |
| 8000.2 · Construction                                   | 3,219.04        | 7,500.00  | -4,280.96      | 42.9%       |
| <b>Total 8000 · Chlorination System Project</b>         | 3,219.04        | 7,500.00  | -4,280.96      | 42.9%       |

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|---|-------------------------|--------------------------|--------------------------|----------------------|
| <b>9000 · Water Operations-Hiland</b>       |                         |                          |                          |                      |
| <b>9000.1 · Basic System Operation</b>      | 13,700.00               | 16,800.00                | -3,100.00                | 81.5%                |
| <b>9000.2 · Additonal Services</b>          | 3,425.74                | 23,200.00                | -19,774.26               | 14.8%                |
| <b>9000.3 · Chlorine &amp; Maintenance</b>  | 117.00                  | 500.00                   | -383.00                  | 23.4%                |
| <b>Total 9000 · Water Operations-Hiland</b> | <u>17,242.74</u>        | <u>40,500.00</u>         | <u>-23,257.26</u>        | <u>42.6%</u>         |
| <b>Total Expense</b>                        | <u>75,502.85</u>        | <u>193,132.00</u>        | <u>-117,629.15</u>       | <u>39.1%</u>         |
| <b>Net Income</b>                           | <u><b>42,594.90</b></u> | <u><b>-74,746.00</b></u> | <u><b>117,340.90</b></u> | <u><b>-57.0%</b></u> |