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

July through November 2025

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Systems Development Charge	0.00	0.00	0.00	0.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	6,841.50	17,718.00	-10,876.50	38.6%
4010.02 · Commercial System Improvement	1,840.00	3,600.00	-1,760.00	51.1%
4010.03 · Commercial Overage Rate	463.52	600.00	-136.48	77.3%
<b>Total 4010 · Commercial Water Fees</b>	<b>9,145.02</b>	<b>21,918.00</b>	<b>-12,772.98</b>	<b>41.7%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	42,591.15	106,860.00	-64,268.85	39.9%
4020.02 · SFR-System Improvement/Meters	15,091.72	36,480.00	-21,388.28	41.4%
4020.03 · Vacation Rental Rate	8,010.38	22,656.00	-14,645.62	35.4%
<b>Total 4020 · Residential Water Fees</b>	<b>65,693.25</b>	<b>165,996.00</b>	<b>-100,302.75</b>	<b>39.6%</b>
4050 · Grant				
4050-01 · Lincoln County AWSD-7	0.00	44,635.00	-44,635.00	0.0%
4050 · Grant - Other	0.00	0.00	0.00	0.0%
<b>Total 4050 · Grant</b>	<b>0.00</b>	<b>44,635.00</b>	<b>-44,635.00</b>	<b>0.0%</b>
4055 · Other Fees				
4055.01 · New Owner Application Fee	75.00	100.00	-25.00	75.0%
4055.02 · New Service Application Fee	0.00	750.00	-750.00	0.0%
4055.03 · New Service Installation Fee	0.00	250.00	-250.00	0.0%
4055.04 · Tenant Application Fee	0.00	30.00	-30.00	0.0%
4055.05 · Resume Service Fee	0.00	100.00	-100.00	0.0%
4055.06 · Turn On/Turn Off fee	75.00	300.00	-225.00	25.0%
4055.08 · Late Fee -One Month (\$10.00)	20.00	200.00	-180.00	10.0%
4055.09 · Late Fees- Two months (\$20.00)	20.00	200.00	-180.00	10.0%
4055.10 · Returned Check Fees	10.00	100.00	-90.00	10.0%
4055.11 · Dividend	58.00			
<b>Total 4055 · Other Fees</b>	<b>258.00</b>	<b>2,030.00</b>	<b>-1,772.00</b>	<b>12.7%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	2,117.40	4,800.00	-2,682.60	44.1%
4075.04 · SDC Interest	1,845.88	4,500.00	-2,654.12	41.0%
<b>Total 4075 · Interest</b>	<b>3,963.28</b>	<b>9,300.00</b>	<b>-5,336.72</b>	<b>42.6%</b>
<b>Total Income</b>	<b>79,059.55</b>	<b>243,879.00</b>	<b>-164,819.45</b>	<b>32.4%</b>
<b>Gross Profit</b>	<b>79,059.55</b>	<b>243,879.00</b>	<b>-164,819.45</b>	<b>32.4%</b>
<b>Expense</b>				
5020 · Professional Fees				
5020.01 · Accountant/CPA	3,000.00	15,000.00	-12,000.00	20.0%
5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	61.00	450.00	-389.00	13.6%
5020.04 · Legal	270.00	6,500.00	-6,230.00	4.2%
5020.06 · Grant/Loan application fees	0.00	0.00	0.00	0.0%
5020.07 · Membership Dues	159.50	500.00	-340.50	31.9%
<b>Total 5020 · Professional Fees</b>	<b>3,490.50</b>	<b>22,450.00</b>	<b>-18,959.50</b>	<b>15.5%</b>
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	0.00	8,115.00	-8,115.00	0.0%
<b>Total 5100 · Insurance</b>	<b>0.00</b>	<b>8,115.00</b>	<b>-8,115.00</b>	<b>0.0%</b>
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	3,390.00	7,200.00	-3,810.00	47.1%
5300.03 · Payroll Taxes	469.60	720.00	-250.40	65.2%

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5300.04 · Payroll Processing Fees	281.00	660.00	-379.00	42.6%
5300.05 · Worker's Comp	644.16	660.00	-15.84	97.6%
<b>Total 5300 · Payroll Expenses</b>	<b>4,784.76</b>	<b>9,240.00</b>	<b>-4,455.24</b>	<b>51.8%</b>
5350 · Per-Diem Board & Employees				
5350.02 · Office Manager	0.00	0.00	0.00	0.0%
<b>Total 5350 · Per-Diem Board &amp; Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
5400 · Office Expenses				
5400.01 · Software Subscriptions	0.00	500.00	-500.00	0.0%
5400.02 · Equipment	0.00	750.00	-750.00	0.0%
5400.03 · Office Supplies	122.30	500.00	-377.70	24.5%
5400.04 · Postage	7.20	300.00	-292.80	2.4%
5400.05 · Printing Fees	95.00	300.00	-205.00	31.7%
5400.06 · Website	0.00	1,500.00	-1,500.00	0.0%
5400.07 · Safety Deposit Box	45.00	55.00	-10.00	81.8%
5400.08 · Bank Service Charges	10.00	144.00	-134.00	6.9%
5400.09 · Office Expenses-Other	0.00	0.00	0.00	0.0%
<b>Total 5400 · Office Expenses</b>	<b>279.50</b>	<b>4,049.00</b>	<b>-3,769.50</b>	<b>6.9%</b>
5500 · Utilities				
5500.01 · Electricity-Office	224.30	840.00	-615.70	26.7%
5500.02 · Electricity-Water Tank	160.18	370.00	-209.82	43.3%
5500.04 · Telephone & Internet	549.90	1,320.00	-770.10	41.7%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5500 · Utilities</b>	<b>934.38</b>	<b>2,530.00</b>	<b>-1,595.62</b>	<b>36.9%</b>
7000 · Infrastructure Repairs & Maint.				
7000.01 · Engineering/Consulting	0.00	5,000.00	-5,000.00	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	305.03	0.00	305.03	100.0%
7040.02 · Shipping	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	24,584.80	30,000.00	-5,415.20	81.9%
<b>Total 7040 · Meter Installation</b>	<b>24,889.83</b>	<b>30,000.00</b>	<b>-5,110.17</b>	<b>83.0%</b>
7060 · Water Quality Testing				
7060.01 · Additional Testing	587.00	200.00	387.00	293.5%
7060.02 · Monthly Water Testing	574.00	1,050.00	-476.00	54.7%
7060.03 · Routine Testing (annual/bi)	1,544.56	2,900.00	-1,355.44	53.3%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
<b>Total 7060 · Water Quality Testing</b>	<b>2,705.56</b>	<b>4,150.00</b>	<b>-1,444.44</b>	<b>65.2%</b>
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	30,908.42	72,480.00	-41,571.58	42.6%
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	553.97	2,000.00	-1,446.03	27.7%
7070.06 · Chlorine Supplies	0.00	0.00	0.00	0.0%
7070.07 · System Repair & Maintenance ...	0.00	0.00	0.00	0.0%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>31,462.39</b>	<b>74,480.00</b>	<b>-43,017.61</b>	<b>42.2%</b>
8000 · Chlorination System Project				
8000.02 · Construction	0.00	0.00	0.00	0.0%
<b>Total 8000 · Chlorination System Project</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
<b>8010 · Lincoln County Grant AWSD-7</b>				
8010.01 · Planning and Implementation	0.00	44,635.00	-44,635.00	0.0%
8010.02 · Construction	0.00	0.00	0.00	0.0%
8010 · Lincoln County Grant AWSD-7 - Ot...	0.00	0.00	0.00	0.0%
<b>Total 8010 · Lincoln County Grant AWSD-7</b>	0.00	44,635.00	-44,635.00	0.0%
<b>8020 · Reserve LGIP</b>				
8020.01 · Planning & Implementation-RF	0.00	0.00	0.00	0.0%
8020.02 · Construction-RF	0.00	0.00	0.00	0.0%
<b>Total 8020 · Reserve LGIP</b>	0.00	0.00	0.00	0.0%
<b>8030 · System Development Fund</b>				
8030.01 · Planning & Implementation -SDC	0.00	0.00	0.00	0.0%
8030.02 · Construction-SDC	0.00	0.00	0.00	0.0%
<b>Total 8030 · System Development Fund</b>	0.00	0.00	0.00	0.0%
<b>8040 · BusOr Infrastructure Loan</b>				
8040.01 · Planning and Implementation	0.00	243,528.00	-243,528.00	0.0%
8040.02 · Construction-BusOr	0.00	0.00	0.00	0.0%
<b>Total 8040 · BusOr Infrastructure Loan</b>	0.00	243,528.00	-243,528.00	0.0%
<b>8050 · FEMA Grant</b>				
8050.01 · Planning and Implem-FEMA	20,270.00	337,987.00	-317,717.00	6.0%
8050.02 · Construction-FEMA	0.00	0.00	0.00	0.0%
<b>Total 8050 · FEMA Grant</b>	20,270.00	337,987.00	-317,717.00	6.0%
<b>9000 · Water Operations-NWNW LLC</b>				
9000.01 · Basic System Operation	9,810.00	25,500.00	-15,690.00	38.5%
9000.02 · Additonal Services	3,623.82	10,000.00	-6,376.18	36.2%
9000.03 · Chlorine & Maintenance	18.00	600.00	-582.00	3.0%
<b>Total 9000 · Water Operations-NWNW LLC</b>	13,451.82	36,100.00	-22,648.18	37.3%
<b>9100 · EPA Survey</b>	1,153.06	1,500.00	-346.94	76.9%
<b>Total Expense</b>	103,421.80	825,764.00	-722,342.20	12.5%
<b>Net Income</b>	<b>-24,362.25</b>	<b>-581,885.00</b>	<b>557,522.75</b>	<b>4.2%</b>