Otter Rock Water District
Profit & Loss Budget vs. Actual YTD
July through September 2025

	Jul - Sep 25	Budget	$ Over Budget	% of Budget
Income				
4000 · Systems Development Charge	0.00	0.00	0.00	0.0%
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	4,138.50	17,718.00	-13,579.50	23.4%
4010.02 · Commercial System Improvement	1,140.00	3,600.00	-2,460.00	31.7%
4010.03 · Commercial Overage Rate	235.38	600.00	-364.62	39.2%
Total 4010 · Commercial Water Fees	5,513.88	21,918.00	-16,404.12	25.2%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	24,526.20	106,860.00	-82,333.80	23.0%
4020.02 · SFR-System Improvement/Meters	8,938.08	36,480.00	-27,541.92	24.5%
4020.03 · Vacation Rental Rate	4,774.72	22,656.00	-17,881.28	21.1%
Total 4020 · Residential Water Fees	38,239.00	165,996.00	-127,757.00	23.0%
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%
Total 4050 · Grant	0.00	44,635.00	-44,635.00	0.0%
4055 · Other Fees				
4055.01 · New Owner Application Fee	25.00	100.00	-75.00	25.0%
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%
Total 4055 · Other Fees	150.00	2,030.00	-1,880.00	7.4%
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	1,279.44	4,800.00	-3,520.56	26.7%
4075.04 · SDC Interest	1,115.37	4,500.00	-3,384.63	24.8%
Total 4075 · Interest	2,394.81	9,300.00	-6,905.19	25.8%
Total Income	46,297.69	243,879.00	-197,581.31	19.0%
Gross Profit	46,297.69	243,879.00	-197,581.31	19.0%
Expense				
5020 · Professional Fees				
5020.01 · Accountant/CPA	0.00	15,000.00	-15,000.00	0.0%
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	0.00	6,500.00	-6,500.00	0.0%
5020.06 · Grant/Loan application fees	0.00	0.00	0.00	0.0%
5020.07 · Membership Dues	0.00	500.00	-500.00	0.0%
Total 5020 · Professional Fees	61.00	22,450.00	-22,389.00	0.3%
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liabilty	0.00	8,115.00	-8,115.00	0.0%
Total 5100 · Insurance	0.00	8,115.00	-8,115.00	0.0%
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	2,350.00	7,200.00	-4,850.00	32.6%
5300.03 · Payroll Taxes	380.15	720.00	-339.85	52.8%

Otter Rock Water District
Profit & Loss Budget vs. Actual YTD
July through September 2025

	Jul - Sep 25	Budget	$ Over Budget	% of Budget
5300.04 · Payroll Processing Fees	171.00	660.00	-489.00	25.9%
5300.05 · Worker's Comp	644.16	660.00	-15.84	97.6%
Total 5300 · Payroll Expenses	3,545.31	9,240.00	-5,694.69	38.4%
5350 · Per-Diem Board & Employees				
5350.02 · Office Manager	0.00	0.00	0.00	0.0%
Total 5350 · Per-Diem Board & Employees	0.00	0.00	0.00	0.0%
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	53.82	500.00	-446.18	10.8%
5400.04 · Postage	0.00	300.00	-300.00	0.0%
5400.05 · Printing Fees	0.00	300.00	-300.00	0.0%
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%
Total 5400 · Office Expenses	108.82	4,049.00	-3,940.18	2.7%
5500 · Utilities				
5500.01 · Electricity-Office	135.02	840.00	-704.98	16.1%
5500.02 · Electricity-Water Tank	96.09	370.00	-273.91	26.0%
5500.04 · Telephone & Internet	329.94	1,320.00	-990.06	25.0%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5500 · Utilities	561.05	2,530.00	-1,968.95	22.2%
7000 · Infrastructure Repairs & Maint.				
7000.01 · Engineering/Consulting	0.00	5,000.00	-5,000.00	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	305.03	0.00	305.03	100.0%
7040.02 · Shipping	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	24,452.50	30,000.00	-5,547.50	81.5%
Total 7040 · Meter Installation	24,757.53	30,000.00	-5,242.47	82.5%
7060 · Water Quality Testing				
7060.01 · Additional Testing	80.00	200.00	-120.00	40.0%
7060.02 · Monthly Water Testing	263.00	1,050.00	-787.00	25.0%
7060.03 · Routine Testing (annual/bi)	565.00	2,900.00	-2,335.00	19.5%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
Total 7060 · Water Quality Testing	908.00	4,150.00	-3,242.00	21.9%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	4,219.27	7,000.00	-2,780.73	60.3%
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 Mis	0.00	0.00	0.00	0.0%
Total 7070 · System Repairs & Maintenance	4,773.24	9,000.00	-4,226.76	53.0%
8000 · Chlorination System Project				
8000.02 · Construction	0.00	0.00	0.00	0.0%
Total 8000 · Chlorination System Project	0.00	0.00	0.00	0.0%

Otter Rock Water District
Profit & Loss Budget vs. Actual YTD
July through September 2025

	Jul - Sep 25	Budget	$ Over Budget	% of Budget
8010 · Lincoln County Grant AWSD-7				
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 - Oth...	0.00	0.00	0.00	0.0%
Total 8010 · Lincoln County Grant AWSD-7	0.00	44,635.00	-44,635.00	0.0%
8020 · Reserve LGIP				
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%
Total 8020 · Reserve LGIP	0.00	0.00	0.00	0.0%
8030 · System Development Fund				
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%
Total 8030 · System Development Fund	0.00	0.00	0.00	0.0%
8040 · BusOr Infrastructure Loan				
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%
Total 8040 · BusOr Infrastructure Loan	0.00	243,528.00	-243,528.00	0.0%
8050 · FEMA Grant				
8050.01 · Planning and Implem-FEMA	13,226.00	337,987.00	-324,761.00	3.9%
8050.02 · Construction-FEMA	0.00	0.00	0.00	0.0%
Total 8050 · FEMA Grant	13,226.00	337,987.00	-324,761.00	3.9%
9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	5,886.00	25,500.00	-19,614.00	23.1%
9000.02 · Additonal Services	3,091.92	10,000.00	-6,908.08	30.9%
9000.03 · Chlorine & Maintenance	0.00	600.00	-600.00	0.0%
Total 9000 · Water Operations-NWNW LLC	8,977.92	36,100.00	-27,122.08	24.9%
9100 · EPA Survey	1,153.06	1,500.00	-346.94	76.9%
Total Expense	58,071.93	760,284.00	-702,212.07	7.6%
Net Income	**-11,774.24**	**-516,405.00**	**504,630.76**	**2.3%**