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

July through October 2025

	Jul - Oct 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	5,405.00	17,718.00	-12,313.00	30.5%
4010.02 · Commercial System Improvement	1,460.00	3,600.00	-2,140.00	40.6%
4010.03 · Commercial Overage Rate	262.94	600.00	-337.06	43.8%
Total 4010 · Commercial Water Fees	7,127.94	21,918.00	-14,790.06	32.5%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	33,890.89	106,860.00	-72,969.11	31.7%
4020.02 · SFR-System Improvement/Meters	12,173.73	36,480.00	-24,306.27	33.4%
4020.03 · Vacation Rental Rate	6,638.38	22,656.00	-16,017.62	29.3%
Total 4020 · Residential Water Fees	52,703.00	165,996.00	-113,293.00	31.7%
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	50.00	100.00	-50.00	50.0%
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			
Total 4055 · Other Fees	233.00	2,030.00	-1,797.00	11.5%
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	1,711.17	4,800.00	-3,088.83	35.6%
4075.04 · SDC Interest	1,491.74	4,500.00	-3,008.26	33.1%
Total 4075 · Interest	3,202.91	9,300.00	-6,097.09	34.4%
Total Income	63,266.85	243,879.00	-180,612.15	25.9%
Gross Profit	63,266.85	243,879.00	-180,612.15	25.9%
Expense				
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	0.00	500.00	-500.00	0.0%
Total 5020 · Professional Fees	3,331.00	22,450.00	-19,119.00	14.8%
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%
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	2,900.00	7,200.00	-4,300.00	40.3%
5300.03 · Payroll Taxes	427.46	720.00	-292.54	59.4%

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5300.04 · Payroll Processing Fees	226.00	660.00	-434.00	34.2%
5300.05 · Worker's Comp	644.16	660.00	-15.84	97.6%
Total 5300 · Payroll Expenses	4,197.62	9,240.00	-5,042.38	45.4%
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	109.05	500.00	-390.95	21.8%
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%
Total 5400 · Office Expenses	266.25	4,049.00	-3,782.75	6.6%
5500 · Utilities				
5500.01 · Electricity-Office	177.63	840.00	-662.37	21.1%
5500.02 · Electricity-Water Tank	128.18	370.00	-241.82	34.6%
5500.04 · Telephone & Internet	439.92	1,320.00	-880.08	33.3%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5500 · Utilities	745.73	2,530.00	-1,784.27	29.5%
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	24,584.80	30,000.00	-5,415.20	81.9%
Total 7040 · Meter Installation	24,889.83	30,000.00	-5,110.17	83.0%
7060 · Water Quality Testing				
7060.01 · Additional Testing	237.00	200.00	37.00	118.5%
7060.02 · Monthly Water Testing	331.00	1,050.00	-719.00	31.5%
7060.03 · Routine Testing (annual/bi)	806.56	2,900.00	-2,093.44	27.8%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
Total 7060 · Water Quality Testing	1,374.56	4,150.00	-2,775.44	33.1%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	26,169.27	72,480.00	-46,310.73	36.1%
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%
Total 7070 · System Repairs & Maintenance	26,723.24	74,480.00	-47,756.76	35.9%
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%

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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 - Ot...	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	16,067.75	337,987.00	-321,919.25	4.8%
8050.02 · Construction-FEMA	0.00	0.00	0.00	0.0%
Total 8050 · FEMA Grant	16,067.75	337,987.00	-321,919.25	4.8%
9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	7,848.00	25,500.00	-17,652.00	30.8%
9000.02 · Additonal Services	3,371.52	10,000.00	-6,628.48	33.7%
9000.03 · Chlorine & Maintenance	18.00	600.00	-582.00	3.0%
Total 9000 · Water Operations-NWNW LLC	11,237.52	36,100.00	-24,862.48	31.1%
9100 · EPA Survey	1,153.06	1,500.00	-346.94	76.9%
Total Expense	89,986.56	825,764.00	-735,777.44	10.9%
Net Income	-26,719.71	-581,885.00	555,165.29	4.6%