

9:48 AM

09/02/26

Cash Basis

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

July through August 2026

	Jul - Aug 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	3,024.00	24,474.00	-21,450.00	12.4%
4010.02 · Commercial System Improvement	740.00	0.00	740.00	100.0%
4010.03 · Commercial Overage Rate	100.76	600.00	-499.24	16.8%
Total 4010 · Commercial Water Fees	3,864.76	25,074.00	-21,209.24	15.4%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	17,879.89	153,900.00	-136,020.11	11.6%
4020.02 · SFR-System Improvement/Meters	5,744.39	0.00	5,744.39	100.0%
4020.03 · Vacation Rental Rate	3,320.72	24,576.00	-21,255.28	13.5%
4020 · Residential Water Fees - Other	0.00	0.00	0.00	0.0%
Total 4020 · Residential Water Fees	26,945.00	178,476.00	-151,531.00	15.1%
4050 · Grant				
4050-01 · Lincoln County AWSD-7	0.00	0.00	0.00	0.0%
Total 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	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	60.00	30.00	30.00	200.0%
4055.05 · Resume Service Fee	0.00	100.00	-100.00	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)	0.00	200.00	-200.00	0.0%
4055.09 · Late Fees- Two months (\$20.00)	0.00	200.00	-200.00	0.0%
4055.10 · Returned Check Fees	0.00	100.00	-100.00	0.0%
4055.11 · Dividend	0.00	0.00	0.00	0.0%
Total 4055 · Other Fees	60.00	2,030.00	-1,970.00	3.0%
4075 · Interest				
4075.02 · Treasury Account Interest	780.68	4,450.00	-3,669.32	17.5%
4075.04 · SDC Interest	680.58	4,450.00	-3,769.42	15.3%
Total 4075 · Interest	1,461.26	8,900.00	-7,438.74	16.4%
Total Income	32,331.02	214,480.00	-182,148.98	15.1%
Gross Profit	32,331.02	214,480.00	-182,148.98	15.1%
Expense				
5020 · Professional Fees				
5020.01 · Accountant/CPA	0.00	15,000.00	-15,000.00	0.0%
5020.03 · Government Fees	0.00	450.00	-450.00	0.0%
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	0.00	22,450.00	-22,450.00	0.0%
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	0.00	9,738.00	-9,738.00	0.0%
Total 5100 · Insurance	0.00	9,738.00	-9,738.00	0.0%
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	1,035.00	8,775.00	-7,740.00	11.8%
5300.03 · Payroll Taxes	88.97	877.00	-788.03	10.1%

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5300.04 · Payroll Processing Fees	55.00	690.00	-635.00	8.0%
5300.05 · Worker's Comp	633.53	630.00	3.53	100.6%
Total 5300 · Payroll Expenses	1,812.50	10,972.00	-9,159.50	16.5%
5400 · Office Expenses				
5400.01 · Software Subscriptions	0.00	1,830.00	-1,830.00	0.0%
5400.02 · Equipment	0.00	750.00	-750.00	0.0%
5400.03 · Office Supplies	235.45	500.00	-264.55	47.1%
5400.04 · Postage	30.75	300.00	-269.25	10.3%
5400.05 · Printing Fees	0.00	300.00	-300.00	0.0%
5400.06 · Website	0.00	1,572.00	-1,572.00	0.0%
5400.07 · Safety Deposit Box	45.00	45.00	0.00	100.0%
5400.08 · Bank Service Charges	0.00	144.00	-144.00	0.0%
Total 5400 · Office Expenses	311.20	5,441.00	-5,129.80	5.7%
5500 · Utilities				
5500.01 · Electricity-Office	98.83	890.00	-791.17	11.1%
5500.02 · Electricity-Water Tank	64.00	420.00	-356.00	15.2%
5500.04 · Telephone & Internet	264.09	1,392.00	-1,127.91	19.0%
Total 5500 · Utilities	426.92	2,702.00	-2,275.08	15.8%
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	0.00	0.00	0.00	0.0%
7040.03 · Contract Labor-Excavation	0.00	0.00	0.00	0.0%
Total 7040 · Meter Installation	0.00	0.00	0.00	0.0%
7060 · Water Quality Testing				
7060.01 · Additional Testing	350.00	250.00	100.00	140.0%
7060.02 · Monthly Water Testing	191.00	1,116.00	-925.00	17.1%
7060.03 · Routine Testing (annual/bi)	772.00	3,500.00	-2,728.00	22.1%
Total 7060 · Water Quality Testing	1,313.00	4,866.00	-3,553.00	27.0%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	1,992.72	30,000.00	-28,007.28	6.6%
7070.05 · Tools & other equipment	0.00	0.00	0.00	0.0%
Total 7070 · System Repairs & Maintenance	1,992.72	30,000.00	-28,007.28	6.6%
8010 · Lincoln County Grant AWSD-7				
8010.01 · Planning and Implementation	0.00	43,998.00	-43,998.00	0.0%
Total 8010 · Lincoln County Grant AWSD-7	0.00	43,998.00	-43,998.00	0.0%
8040 · BusOr Infrastructure Loan				
8040.01 · Planning and Implementation	0.00	329,069.00	-329,069.00	0.0%
8040.02 · Construction-BusOr	0.00	1,771,365.00	-1,771,365.00	0.0%
Total 8040 · BusOr Infrastructure Loan	0.00	2,100,434.00	-2,100,434.00	0.0%
8050 · FEMA Grant				
8050.01 · Planning and Implem-FEMA	0.00	337,987.00	-337,987.00	0.0%
8050.02 · Construction-FEMA	0.00	1,779,783.00	-1,779,783.00	0.0%
Total 8050 · FEMA Grant	0.00	2,117,770.00	-2,117,770.00	0.0%

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9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	4,080.00	27,000.00	-22,920.00	15.1%
9000.02 · Additonal Services	0.00	10,000.00	-10,000.00	0.0%
9000.03 · Chlorine & Maintenance	0.00	300.00	-300.00	0.0%
Total 9000 · Water Operations-NWNW LLC	4,080.00	37,300.00	-33,220.00	10.9%
9200 · Bridge Loan Interest	0.00	80,000.00	-80,000.00	0.0%
Total Expense	9,936.34	4,472,671.00	-4,462,734.66	0.2%
Net Ordinary Income	22,394.68	-4,258,191.00	4,280,585.68	-0.5%
Net Income	22,394.68	-4,258,191.00	4,280,585.68	-0.5%