Otter Rock Water District
Profit & Loss Budget vs. Actual YTD
July through October 2026

	Jul - Oct 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	6,239.00	24,474.00	-18,235.00	25.5%
4010.02 · Commercial System Improvem...	1,340.00	0.00	1,340.00	100.0%
4010.03 · Commercial Overage Rate	232.47	600.00	-367.53	38.7%
Total 4010 · Commercial Water Fees	7,811.47	25,074.00	-17,262.53	31.2%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	38,340.87	153,900.00	-115,559.13	24.9%
4020.02 · SFR-System Improvement/Met...	11,919.90	0.00	11,919.90	100.0%
4020.03 · Vacation Rental Rate	6,671.23	24,576.00	-17,904.77	27.1%
4020 · Residential Water Fees - Other	0.00	0.00	0.00	0.0%
Total 4020 · Residential Water Fees	56,932.00	178,476.00	-121,544.00	31.9%
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	57.00	0.00	57.00	100.0%
Total 4055 · Other Fees	117.00	2,030.00	-1,913.00	5.8%
4075 · Interest				
4075.02 · Treasury Account Interest	1,566.77	4,450.00	-2,883.23	35.2%
4075.04 · SDC Interest	1,075.05	4,450.00	-3,374.95	24.2%
Total 4075 · Interest	2,641.82	8,900.00	-6,258.18	29.7%
Total Income	67,502.29	214,480.00	-146,977.71	31.5%
Gross Profit	67,502.29	214,480.00	-146,977.71	31.5%
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	27.99	2,000.00	-1,972.01	1.4%
5100 · Insurance				
5100.01 · Property and Liabilty	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	1,920.00	8,775.00	-6,855.00	21.9%
5300.03 · Payroll Taxes	165.03	877.00	-711.97	18.8%

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5300.04 · Payroll Processing Fees	165.00	690.00	-525.00	23.9%
5300.05 · Worker's Comp	633.53	630.00	3.53	100.6%
Total 5300 · Payroll Expenses	2,883.56	10,972.00	-8,088.44	26.3%
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	280.64	500.00	-219.36	56.1%
5400.04 · Postage	56.74	300.00	-243.26	18.9%
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	0.05	144.00	-143.95	0.0%
Total 5400 · Office Expenses	382.43	5,441.00	-5,058.57	7.0%
5500 · Utilities				
5500.01 · Electricity-Office	190.44	890.00	-699.56	21.4%
5500.02 · Electricity-Water Tank	128.09	420.00	-291.91	30.5%
5500.04 · Telephone & Internet	528.31	1,392.00	-863.69	38.0%
Total 5500 · Utilities	846.84	2,702.00	-1,855.16	31.3%
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	598.00	250.00	348.00	239.2%
7060.02 · Monthly Water Testing	387.00	1,116.00	-729.00	34.7%
7060.03 · Routine Testing (annual/bi)	772.00	3,500.00	-2,728.00	22.1%
Total 7060 · Water Quality Testing	1,757.00	4,866.00	-3,109.00	36.1%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	2,128.31	30,000.00	-27,871.69	7.1%
7070.05 · Tools & other equipment	0.00	0.00	0.00	0.0%
Total 7070 · System Repairs & Maintenance	2,128.31	30,000.00	-27,871.69	7.1%
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	132,540.31	337,987.00	-205,446.69	39.2%
8050.02 · Construction-FEMA	0.00	1,779,783.00	-1,779,783.00	0.0%
Total 8050 · FEMA Grant	132,540.31	2,117,770.00	-1,985,229.69	6.3%

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9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	8,160.00	27,000.00	-18,840.00	30.2%
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	8,160.00	37,300.00	-29,140.00	21.9%
9200 · Bridge Loan Interest	0.00	80,000.00	-80,000.00	0.0%
Total Expense	148,726.44	4,472,671.00	-4,323,944.56	3.3%
Net Ordinary Income	-81,224.15	-4,258,191.00	4,176,966.85	1.9%
Net Income	**-81,224.15**	**-4,258,191.00**	**4,176,966.85**	**1.9%**