

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

July 2025 through April 2026

	Jul '25 - Apr 26	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	14,024.00	17,718.00	-3,694.00	79.2%
4010.02 · Commercial System Improvement	3,740.00	3,600.00	140.00	103.9%
4010.03 · Commercial Overage Rate	541.07	600.00	-58.93	90.2%
<b>Total 4010 · Commercial Water Fees</b>	<b>18,305.07</b>	<b>21,918.00</b>	<b>-3,612.93</b>	<b>83.5%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	87,326.40	106,860.00	-19,533.60	81.7%
4020.02 · SFR-System Improvement/Meters	30,260.67	36,480.00	-6,219.33	83.0%
4020.03 · Vacation Rental Rate	15,541.43	22,656.00	-7,114.57	68.6%
4020 · Residential Water Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 4020 · Residential Water Fees</b>	<b>133,128.50</b>	<b>165,996.00</b>	<b>-32,867.50</b>	<b>80.2%</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	125.00	100.00	25.00	125.0%
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	150.00	300.00	-150.00	50.0%
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>383.00</b>	<b>2,030.00</b>	<b>-1,647.00</b>	<b>18.9%</b>
4075 · Interest				
4075.01 · General Fund Checking Account	0.00	0.00	0.00	0.0%
4075.02 · Treasury Account Interest	4,026.94	4,800.00	-773.06	83.9%
4075.04 · SDC Interest	3,510.53	4,500.00	-989.47	78.0%
<b>Total 4075 · Interest</b>	<b>7,537.47</b>	<b>9,300.00</b>	<b>-1,762.53</b>	<b>81.0%</b>
<b>Total Income</b>	<b>159,354.04</b>	<b>243,879.00</b>	<b>-84,524.96</b>	<b>65.3%</b>
<b>Gross Profit</b>	<b>159,354.04</b>	<b>243,879.00</b>	<b>-84,524.96</b>	<b>65.3%</b>
<b>Expense</b>				
5020 · Professional Fees				
5020.01 · Accountant/CPA	10,200.00	15,000.00	-4,800.00	68.0%
5020.02 · Accountant/Bookkeeper	0.00	0.00	0.00	0.0%
5020.03 · Government Fees	510.45	450.00	60.45	113.4%
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	375.50	500.00	-124.50	75.1%
<b>Total 5020 · Professional Fees</b>	<b>11,355.95</b>	<b>22,450.00</b>	<b>-11,094.05</b>	<b>50.6%</b>
5050 · Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
5100 · Insurance				
5100.01 · Property and Liability	7,496.00	8,115.00	-619.00	92.4%
<b>Total 5100 · Insurance</b>	<b>7,496.00</b>	<b>8,115.00</b>	<b>-619.00</b>	<b>92.4%</b>
5300 · Payroll Expenses				
Payroll tax clearing	0.00	0.00	0.00	0.0%
5300.02 · Gross Payroll Office Manager	6,145.00	7,200.00	-1,055.00	85.3%
5300.03 · Payroll Taxes	494.80	720.00	-225.20	68.7%

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5300.04 · Payroll Processing Fees	556.00	660.00	-104.00	84.2%
5300.05 · Worker's Comp	644.16	660.00	-15.84	97.6%
<b>Total 5300 · Payroll Expenses</b>	<b>7,839.96</b>	<b>9,240.00</b>	<b>-1,400.04</b>	<b>84.8%</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	129.99	500.00	-370.01	26.0%
5400.02 · Equipment	0.00	750.00	-750.00	0.0%
5400.03 · Office Supplies	633.50	500.00	133.50	126.7%
5400.04 · Postage	170.40	300.00	-129.60	56.8%
5400.05 · Printing Fees	190.00	300.00	-110.00	63.3%
5400.06 · Website	1,758.08	1,500.00	258.08	117.2%
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	75.35	0.00	75.35	100.0%
<b>Total 5400 · Office Expenses</b>	<b>3,012.32</b>	<b>4,049.00</b>	<b>-1,036.68</b>	<b>74.4%</b>
5500 · Utilities				
5500.01 · Electricity-Office	561.99	840.00	-278.01	66.9%
5500.02 · Electricity-Water Tank	320.27	370.00	-49.73	86.6%
5500.04 · Telephone & Internet	1,128.13	1,320.00	-191.87	85.5%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5500 · Utilities</b>	<b>2,010.39</b>	<b>2,530.00</b>	<b>-519.61</b>	<b>79.5%</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	237.00	200.00	37.00	118.5%
7060.02 · Monthly Water Testing	877.00	1,050.00	-173.00	83.5%
7060.03 · Routine Testing (annual/bi)	2,375.56	2,900.00	-524.44	81.9%
7060.04 · Pickup	0.00	0.00	0.00	0.0%
<b>Total 7060 · Water Quality Testing</b>	<b>3,489.56</b>	<b>4,150.00</b>	<b>-660.44</b>	<b>84.1%</b>
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	36,336.31	72,480.00	-36,143.69	50.1%
7070.02 · Materials & Supplies	711.26	0.00	711.26	100.0%
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%
<b>Total 7070 · System Repairs &amp; Maintenance</b>	<b>37,601.54</b>	<b>74,480.00</b>	<b>-36,878.46</b>	<b>50.5%</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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<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 - Oth...	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	65,767.56	243,528.00	-177,760.44	27.0%
8040.02 · Construction-BusOr	0.00	0.00	0.00	0.0%
<b>Total 8040 · BusOr Infrastructure Loan</b>	65,767.56	243,528.00	-177,760.44	27.0%
<b>8050 · FEMA Grant</b>				
8050.01 · Planning and Implem-FEMA	33,349.64	337,987.00	-304,637.36	9.9%
8050.02 · Construction-FEMA	0.00	0.00	0.00	0.0%
<b>Total 8050 · FEMA Grant</b>	33,349.64	337,987.00	-304,637.36	9.9%
<b>9000 · Water Operations-NWNW LLC</b>				
9000.01 · Basic System Operation	19,854.00	25,500.00	-5,646.00	77.9%
9000.02 · Additonal Services	4,078.82	10,000.00	-5,921.18	40.8%
9000.03 · Chlorine & Maintenance	18.00	600.00	-582.00	3.0%
<b>Total 9000 · Water Operations-NWNW LLC</b>	23,950.82	36,100.00	-12,149.18	66.3%
<b>9100 · EPA Survey</b>	1,153.06	1,500.00	-346.94	76.9%
<b>Total Expense</b>	221,916.63	825,764.00	-603,847.37	26.9%
<b>Net Income</b>	-62,562.59	-581,885.00	519,322.41	10.8%