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# Otter Rock Water District

## Profit & Loss Budget vs. Actual YTD

July 2025 through June 2026

|                                            | Jul '25 - Jun 26  | Budget            | \$ Over Budget    | % of Budget   |
|--------------------------------------------|-------------------|-------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b>             |                   |                   |                   |               |
| <b>Income</b>                              |                   |                   |                   |               |
| 4000 · Systems Development Charge          | 0.00              | 0.00              | 0.00              | 0.0%          |
| 4010 · Commercial Water Fees               |                   |                   |                   |               |
| 4010.01 · Commercial Base Rate             | 16,897.00         | 17,718.00         | -821.00           | 95.4%         |
| 4010.02 · Commercial System Improvement    | 4,500.00          | 3,600.00          | 900.00            | 125.0%        |
| 4010.03 · Commercial Overage Rate          | 603.44            | 600.00            | 3.44              | 100.6%        |
| <b>Total 4010 · Commercial Water Fees</b>  | <b>22,000.44</b>  | <b>21,918.00</b>  | <b>82.44</b>      | <b>100.4%</b> |
| 4020 · Residential Water Fees              |                   |                   |                   |               |
| 4020.01 · SFR-Base Rate                    | 105,180.87        | 106,860.00        | -1,679.13         | 98.4%         |
| 4020.02 · SFR-System Improvement/Meters    | 36,355.64         | 36,480.00         | -124.36           | 99.7%         |
| 4020.03 · Vacation Rental Rate             | 18,879.24         | 22,656.00         | -3,776.76         | 83.3%         |
| 4020 · Residential Water Fees - Other      | 0.00              | 0.00              | 0.00              | 0.0%          |
| <b>Total 4020 · Residential Water Fees</b> | <b>160,415.75</b> | <b>165,996.00</b> | <b>-5,580.25</b>  | <b>96.6%</b>  |
| 4050 · Grant                               |                   |                   |                   |               |
| 4050-01 · Lincoln County AWSD-7            | 0.00              | 0.00              | 0.00              | 0.0%          |
| 4050 · Grant - Other                       | 0.00              | 0.00              | 0.00              | 0.0%          |
| <b>Total 4050 · Grant</b>                  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</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        | 4,789.99          | 4,800.00          | -10.01            | 99.8%         |
| 4075.04 · SDC Interest                     | 4,175.73          | 4,500.00          | -324.27           | 92.8%         |
| <b>Total 4075 · Interest</b>               | <b>8,965.72</b>   | <b>9,300.00</b>   | <b>-334.28</b>    | <b>96.4%</b>  |
| <b>Total Income</b>                        | <b>191,764.91</b> | <b>199,244.00</b> | <b>-7,479.09</b>  | <b>96.2%</b>  |
| <b>Gross Profit</b>                        | <b>191,764.91</b> | <b>199,244.00</b> | <b>-7,479.09</b>  | <b>96.2%</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>  |

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

July 2025 through June 2026

|                                                         | Jul '25 - Jun 26 | Budget           | \$ Over Budget    | % of Budget  |
|---------------------------------------------------------|------------------|------------------|-------------------|--------------|
| <b>5300 · Payroll Expenses</b>                          |                  |                  |                   |              |
| Payroll tax clearing                                    | 0.00             | 0.00             | 0.00              | 0.0%         |
| 5300.02 · Gross Payroll Office Manager                  | 7,115.00         | 7,200.00         | -85.00            | 98.8%        |
| 5300.03 · Payroll Taxes                                 | 578.19           | 720.00           | -141.81           | 80.3%        |
| 5300.04 · Payroll Processing Fees                       | 666.00           | 660.00           | 6.00              | 100.9%       |
| 5300.05 · Worker's Comp                                 | 644.16           | 660.00           | -15.84            | 97.6%        |
| <b>Total 5300 · Payroll Expenses</b>                    | <b>9,003.35</b>  | <b>9,240.00</b>  | <b>-236.65</b>    | <b>97.4%</b> |
| <b>5350 · Per-Diem Board &amp; Employees</b>            |                  |                  |                   |              |
| 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>  |
| <b>5400 · Office Expenses</b>                           |                  |                  |                   |              |
| 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                               | 677.21           | 500.00           | 177.21            | 135.4%       |
| 5400.04 · Postage                                       | 170.40           | 300.00           | -129.60           | 56.8%        |
| 5400.05 · Printing Fees                                 | 285.00           | 300.00           | -15.00            | 95.0%        |
| 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>3,151.03</b>  | <b>4,049.00</b>  | <b>-897.97</b>    | <b>77.8%</b> |
| <b>5500 · Utilities</b>                                 |                  |                  |                   |              |
| 5500.01 · Electricity-Office                            | 677.62           | 840.00           | -162.38           | 80.7%        |
| 5500.02 · Electricity-Water Tank                        | 384.36           | 370.00           | 14.36             | 103.9%       |
| 5500.04 · Telephone & Internet                          | 1,392.09         | 1,320.00         | 72.09             | 105.5%       |
| 5500 · Utilities - Other                                | 0.00             | 0.00             | 0.00              | 0.0%         |
| <b>Total 5500 · Utilities</b>                           | <b>2,454.07</b>  | <b>2,530.00</b>  | <b>-75.93</b>     | <b>97.0%</b> |
| <b>7000 · Infrastructure Repairs &amp; Maint.</b>       |                  |                  |                   |              |
| 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>  |
| <b>7040 · Meter Installation</b>                        |                  |                  |                   |              |
| 7040.01 · Materials and Supplies                        | 713.33           | 0.00             | 713.33            | 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>25,298.13</b> | <b>30,000.00</b> | <b>-4,701.87</b>  | <b>84.3%</b> |
| <b>7060 · Water Quality Testing</b>                     |                  |                  |                   |              |
| 7060.01 · Additional Testing                            | 237.00           | 200.00           | 37.00             | 118.5%       |
| 7060.02 · Monthly Water Testing                         | 1,063.00         | 1,050.00         | 13.00             | 101.2%       |
| 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>3,675.56</b>  | <b>4,150.00</b>  | <b>-474.44</b>    | <b>88.6%</b> |
| <b>7070 · System Repairs &amp; Maintenance</b>          |                  |                  |                   |              |
| 7070.01 · Contract Labor                                | 37,849.97        | 72,480.00        | -34,630.03        | 52.2%        |
| 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 ...               | 0.00             | 0.00             | 0.00              | 0.0%         |
| <b>Total 7070 · System Repairs &amp; Maintenance</b>    | <b>39,115.20</b> | <b>74,480.00</b> | <b>-35,364.80</b> | <b>52.5%</b> |

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July 2025 through June 2026

|                                            | Jul '25 - Jun 26 | Budget      | \$ Over Budget | % of Budget |
|--------------------------------------------|------------------|-------------|----------------|-------------|
| 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%        |
| 8010 · Lincoln County Grant AWSD-7         |                  |             |                |             |
| 8010.01 · Planning and Implementation      | 637.26           | 44,635.00   | -43,997.74     | 1.4%        |
| 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   | 637.26           | 44,635.00   | -43,997.74     | 1.4%        |
| 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      | 94,855.80        | 243,528.00  | -148,672.20    | 39.0%       |
| 8040.02 · Construction-BusOr               | 0.00             | 0.00        | 0.00           | 0.0%        |
| Total 8040 · BusOr Infrastructure Loan     | 94,855.80        | 243,528.00  | -148,672.20    | 39.0%       |
| 8050 · FEMA Grant                          |                  |             |                |             |
| 8050.01 · Planning and Implem-FEMA         | 81,226.89        | 337,987.00  | -256,760.11    | 24.0%       |
| 8050.02 · Construction-FEMA                | 0.00             | 0.00        | 0.00           | 0.0%        |
| Total 8050 · FEMA Grant                    | 81,226.89        | 337,987.00  | -256,760.11    | 24.0%       |
| 9000 · Water Operations-NWNW LLC           |                  |             |                |             |
| 9000.01 · Basic System Operation           | 23,934.00        | 25,500.00   | -1,566.00      | 93.9%       |
| 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%        |
| Total 9000 · Water Operations-NWNW LLC     | 28,030.82        | 36,100.00   | -8,069.18      | 77.6%       |
| 9100 · EPA Survey                          | 1,153.06         | 1,500.00    | -346.94        | 76.9%       |
| Total Expense                              | 307,453.12       | 825,764.00  | -518,310.88    | 37.2%       |
| Net Ordinary Income                        | -115,688.21      | -626,520.00 | 510,831.79     | 18.5%       |
| Other Income/Expense                       |                  |             |                |             |
| Other Income                               |                  |             |                |             |
| 4060 · Grant Revenue                       |                  |             |                |             |
| 4060-01 · FEMA Grant Revenue               | 33,079.82        |             |                |             |
| 4060-03 · Lincoln Co Grant Revenue         | 0.00             | 44,635.00   | -44,635.00     | 0.0%        |
| Total 4060 · Grant Revenue                 | 33,079.82        | 44,635.00   | -11,555.18     | 74.1%       |
| Total Other Income                         | 33,079.82        | 44,635.00   | -11,555.18     | 74.1%       |
| Net Other Income                           | 33,079.82        | 44,635.00   | -11,555.18     | 74.1%       |
| Net Income                                 | -82,608.39       | -581,885.00 | 499,276.61     | 14.2%       |