

9:46 AM

10/05/26

Cash Basis

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

July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Commercial Water Fees				
4010.01 · Commercial Base Rate	4,441.50	24,474.00	-20,032.50	18.1%
4010.02 · Commercial System Improvement	1,040.00	0.00	1,040.00	100.0%
4010.03 · Commercial Overage Rate	144.81	600.00	-455.19	24.1%
Total 4010 · Commercial Water Fees	5,626.31	25,074.00	-19,447.69	22.4%
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	28,385.87	153,900.00	-125,514.13	18.4%
4020.02 · SFR-System Improvement/Meters	8,801.93	0.00	8,801.93	100.0%
4020.03 · Vacation Rental Rate	4,630.20	24,576.00	-19,945.80	18.8%
4020 · Residential Water Fees - Other	0.00	0.00	0.00	0.0%
Total 4020 · Residential Water Fees	41,818.00	178,476.00	-136,658.00	23.4%
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	1,162.30	4,450.00	-3,287.70	26.1%
4075.04 · SDC Interest	897.37	4,450.00	-3,552.63	20.2%
Total 4075 · Interest	2,059.67	8,900.00	-6,840.33	23.1%
Total Income	49,563.98	214,480.00	-164,916.02	23.1%
Gross Profit	49,563.98	214,480.00	-164,916.02	23.1%
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	1,490.00	8,775.00	-7,285.00	17.0%
5300.03 · Payroll Taxes	128.07	877.00	-748.93	14.6%

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

July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
5300.04 · Payroll Processing Fees	110.00	690.00	-580.00	15.9%
5300.05 · Worker's Comp	633.53	630.00	3.53	100.6%
Total 5300 · Payroll Expenses	2,361.60	10,972.00	-8,610.40	21.5%
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	43.84	300.00	-256.16	14.6%
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	324.29	5,441.00	-5,116.71	6.0%
5500 · Utilities				
5500.01 · Electricity-Office	142.13	890.00	-747.87	16.0%
5500.02 · Electricity-Water Tank	96.09	420.00	-323.91	22.9%
5500.04 · Telephone & Internet	396.20	1,392.00	-995.80	28.5%
Total 5500 · Utilities	634.42	2,702.00	-2,067.58	23.5%
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	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	289.00	1,116.00	-827.00	25.9%
7060.03 · Routine Testing (annual/bi)	772.00	3,500.00	-2,728.00	22.1%
Total 7060 · Water Quality Testing	1,411.00	4,866.00	-3,455.00	29.0%
7070 · System Repairs & Maintenance				
7070.01 · Contract Labor	2,082.40	30,000.00	-27,917.60	6.9%
7070.05 · Tools & other equipment	0.00	0.00	0.00	0.0%
Total 7070 · System Repairs & Maintenance	2,082.40	30,000.00	-27,917.60	6.9%
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	101,991.11	337,987.00	-235,995.89	30.2%
8050.02 · Construction-FEMA	0.00	1,779,783.00	-1,779,783.00	0.0%
Total 8050 · FEMA Grant	101,991.11	2,117,770.00	-2,015,778.89	4.8%

9:46 AM

10/05/26

Cash Basis

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

July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	6,120.00	27,000.00	-20,880.00	22.7%
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	6,120.00	37,300.00	-31,180.00	16.4%
9200 · Bridge Loan Interest	0.00	80,000.00	-80,000.00	0.0%
Total Expense	114,924.82	4,472,671.00	-4,357,746.18	2.6%
Net Ordinary Income	-65,360.84	-4,258,191.00	4,192,830.16	1.5%
Net Income	-65,360.84	-4,258,191.00	4,192,830.16	1.5%