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

July 2025 through May 2026

	Jul '25 - May 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	15,290.50	17,718.00	-2,427.50	86.3%
4010.02 · Commercial System Improvement	4,060.00	3,600.00	460.00	112.8%
4010.03 · Commercial Overage Rate	549.04	600.00	-50.96	91.5%
<b>Total 4010 · Commercial Water Fees</b>	<b>19,899.54</b>	<b>21,918.00</b>	<b>-2,018.46</b>	<b>90.8%</b>
4020 · Residential Water Fees				
4020.01 · SFR-Base Rate	96,009.63	106,860.00	-10,850.37	89.8%
4020.02 · SFR-System Improvement/Meters	33,230.75	36,480.00	-3,249.25	91.1%
4020.03 · Vacation Rental Rate	17,101.12	22,656.00	-5,554.88	75.5%
4020 · Residential Water Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 4020 · Residential Water Fees</b>	<b>146,341.50</b>	<b>165,996.00</b>	<b>-19,654.50</b>	<b>88.2%</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	4,414.07	4,800.00	-385.93	92.0%
4075.04 · SDC Interest	3,848.02	4,500.00	-651.98	85.5%
<b>Total 4075 · Interest</b>	<b>8,262.09</b>	<b>9,300.00</b>	<b>-1,037.91</b>	<b>88.8%</b>
<b>Total Income</b>	<b>174,886.13</b>	<b>199,244.00</b>	<b>-24,357.87</b>	<b>87.8%</b>
<b>Gross Profit</b>	<b>174,886.13</b>	<b>199,244.00</b>	<b>-24,357.87</b>	<b>87.8%</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 May 2026

	Jul '25 - May 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	6,590.00	7,200.00	-610.00	91.5%
5300.03 · Payroll Taxes	533.06	720.00	-186.94	74.0%
5300.04 · Payroll Processing Fees	611.00	660.00	-49.00	92.6%
5300.05 · Worker's Comp	644.16	660.00	-15.84	97.6%
<b>Total 5300 · Payroll Expenses</b>	<b>8,378.22</b>	<b>9,240.00</b>	<b>-861.78</b>	<b>90.7%</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	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>
<b>5500 · Utilities</b>				
5500.01 · Electricity-Office	617.33	840.00	-222.67	73.5%
5500.02 · Electricity-Water Tank	352.27	370.00	-17.73	95.2%
5500.04 · Telephone & Internet	1,260.11	1,320.00	-59.89	95.5%
5500 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5500 · Utilities</b>	<b>2,229.71</b>	<b>2,530.00</b>	<b>-300.29</b>	<b>88.1%</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	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>
<b>7060 · Water Quality Testing</b>				
7060.01 · Additional Testing	237.00	200.00	37.00	118.5%
7060.02 · Monthly Water Testing	970.00	1,050.00	-80.00	92.4%
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>3,582.56</b>	<b>4,150.00</b>	<b>-567.44</b>	<b>86.3%</b>
<b>7070 · System Repairs &amp; Maintenance</b>				
7070.01 · Contract Labor	37,311.42	72,480.00	-35,168.58	51.5%
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>38,576.65</b>	<b>74,480.00</b>	<b>-35,903.35</b>	<b>51.8%</b>

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

July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
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>
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%
<b>Total 8010 · Lincoln County Grant AWSD-7</b>	<b>637.26</b>	<b>44,635.00</b>	<b>-43,997.74</b>	<b>1.4%</b>
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%
<b>Total 8020 · Reserve LGIP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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%
<b>Total 8030 · System Development Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
8040 · BusOr Infrastructure Loan				
8040.01 · Planning and Implementation	65,130.30	243,528.00	-178,397.70	26.7%
8040.02 · Construction-BusOr	0.00	0.00	0.00	0.0%
<b>Total 8040 · BusOr Infrastructure Loan</b>	<b>65,130.30</b>	<b>243,528.00</b>	<b>-178,397.70</b>	<b>26.7%</b>
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%
<b>Total 8050 · FEMA Grant</b>	<b>81,226.89</b>	<b>337,987.00</b>	<b>-256,760.11</b>	<b>24.0%</b>
9000 · Water Operations-NWNW LLC				
9000.01 · Basic System Operation	21,894.00	25,500.00	-3,606.00	85.9%
9000.02 · Additional 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>	<b>25,990.82</b>	<b>36,100.00</b>	<b>-10,109.18</b>	<b>72.0%</b>
9100 · EPA Survey	1,153.06	1,500.00	-346.94	76.9%
<b>Total Expense</b>	<b>273,659.57</b>	<b>825,764.00</b>	<b>-552,104.43</b>	<b>33.1%</b>
<b>Net Ordinary Income</b>	<b>-98,773.44</b>	<b>-626,520.00</b>	<b>527,746.56</b>	<b>15.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
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%
<b>Total 4060 · Grant Revenue</b>	<b>33,079.82</b>	<b>44,635.00</b>	<b>-11,555.18</b>	<b>74.1%</b>
<b>Total Other Income</b>	<b>33,079.82</b>	<b>44,635.00</b>	<b>-11,555.18</b>	<b>74.1%</b>
<b>Net Other Income</b>	<b>33,079.82</b>	<b>44,635.00</b>	<b>-11,555.18</b>	<b>74.1%</b>
<b>Net Income</b>	<b>-65,693.62</b>	<b>-581,885.00</b>	<b>516,191.38</b>	<b>11.3%</b>