

Beverly Beach Water District

Board of Commissioners Meeting - Agenda

March 19, 2025, at 6:00 p.m.

Beverly Beach Water District Office

1. Call to Order
2. Review/Approval of Minutes
 - a. Minutes from January 15, 2024
3. Financial/Treasurers Report
 - a. Financial and Aging report
 - b. Approval of bills
 - i. Northwest Natural Water – February 2024, Inv. 5941 (\$5,285.84)
4. Water Plant/Distribution System
5. Old Business
6. New Business
 - a. May Elections
 - b. 2025-26 Budget
7. Adjourn

**BEVERLY BEACH WATER DISTRICT
BOARD OF COMMISSIONERS MEETING – MINUTES
November 20th, 2024**

Call to Order 6:05 PM:

The meeting was called to order. In attendance were
Tim Gross, Kristen Milligan, Leo Newberg and Leon Nelson .

Approval of Minutes 6:11 PM:

November 20th, 2024 minutes were reviewed, Tim moved, Kristen second, approved by all.
Tim moved, Kristen second, approved by all

Financial/Treasurers Report 6:12 PM:

Financial and Aging reports were reviewed.
Approved Northwest Natural Water October 2024 invoice #4600 for \$5,194.73
Tim moved, Leon second, approved by all at 6:12 pm
Adding Kristen and Leo as account signatories at 6:13 pm
For Kristen Tim Moved and Leo Second, approved by all
For Leo Tim moved, Kristen second, approved by all
Reviewed and discussed accounts and loan
reviewed and discussed Audit and letter from Grimstad

Water Plant/Distribution System :

Discussed sending out a letter to customers to closely monitor outside piping
watch water piping during winter months and to turn off the water supply
when necessary and/or insulating faucets, valves and pipes to avoid water freezing
and pipes bursting. Letter to be sent out with December billings or sooner

Old Business 6:14 PM:

Received ARPA Grant check for \$38,100 dollar and deposited same in new account
Questions were raised about what type of account should be used, interest bearing,
private or public account?
Tim is looking into the Lead Services Survey

New Business:

Some concern about the patch of the landslide area settling
County should be keeping watch but board members
and others are encouraged to keep an eye on it as well

6:25 pm: Review and discussion concerning BBWD Account Draft v.11.19.2024

Is District Fund needed, can it be repurposed, relabeled as a Capital Reserve Fund

6:28 pm: Discussion concerning Grimstad Letter in regards to the Oregon
Report (in lieu of Audit for Beverly Beach Water District) recommending areas
for improvements concerning the Fidelity Bond, the Budget and the Books

The meeting adjourned at 6:53 PM:

Moved by Tim, Second by Kristen, approved by all

Respectfully submitted,

Leon Nelson

Beverly Beach Water District

Profit and Loss

February 2025

	TOTAL
Income	
1-0401 Water Sales	10,244.43
1-0402 Water Sales-late fee	23.04
1-0410 Interest Income	
1-0416 Oregon Coast Bank- Gen'l Fund	67.62
Total 1-0410 Interest Income	67.62
5010 Processing Fee - credit card	24.06
Unapplied Cash Payment Income	-131.00
Total Income	\$10,228.15
GROSS PROFIT	\$10,228.15
Expenses	
1-0705 Office Expense	
1-0707 Membership fees	69.00
Total 1-0705 Office Expense	69.00
1-0760 Utilities	
1-0761 Electric(office)	208.88
1-0762 Telephone	292.56
1-0763 Electric (plant)	359.17
Total 1-0760 Utilities	860.61
1-0770 Accounting	
1-0773 Accounting	877.50
Total 1-0770 Accounting	877.50
1-0785 Bank Charges	
1-0787 Other Charges	10.00
1-0790 Credit Card Fees	52.23
Total 1-0785 Bank Charges	62.23
1-0795 Chemical & Testing	
1-0797 Testing	139.00
Total 1-0795 Chemical & Testing	139.00
Total Expenses	\$2,008.34
NET OPERATING INCOME	\$8,219.81
Other Income	
1-0450 Property Taxes	329.92
Total Other Income	\$329.92
NET OTHER INCOME	\$329.92
NET INCOME	\$8,549.73

Beverly Beach Water District

Profit and Loss

July 2024 - February 2025

	TOTAL
Income	
1-0401 Water Sales	81,272.33
1-0402 Water Sales-late fee	122.72
1-0410 Interest Income	
1-0412 Oregon Coast Bank - SDC	2.45
1-0414 Oregon Coast Bank - Dist. Fund	334.68
1-0416 Oregon Coast Bank- Gen'l Fund	1,892.47
Total 1-0410 Interest Income	2,229.60
5009 Returned Check Charges	140.00
5010 Processing Fee - credit card	168.43
Unapplied Cash Payment Income	273.54
Total Income	\$84,206.62
GROSS PROFIT	\$84,206.62
Expenses	
1-0700 Maintenance/Repair/Improvement	
0700.1 Water Plant Maint/Improvement	15,718.64
0700.11 Customer maintenance/repairs	4,918.04
0700.20 Tools/Equipment	94.99
0700.4 Tank maintenance/repair	2,751.60
Total 1-0700 Maintenance/Repair/Improvement	23,483.27
1-0701 Plant Contractor-Hiland Water	39,100.00
1-0705 Office Expense	
1-0706 Licenses & fees	864.41
1-0707 Membership fees	864.00
1-0709 US Postmaster	256.00
1-0711 Office supplies	307.07
1-0716 Streamline (Web Page)	1,080.00
Total 1-0705 Office Expense	3,371.48
1-0750 Insurance	
1-0753 Bonding- Pres/Treas/Clerk	180.00
Total 1-0750 Insurance	180.00
1-0760 Utilities	
1-0761 Electric(office)	811.94
1-0762 Telephone	2,462.50
1-0763 Electric (plant)	2,114.39
1-0764 Propane	203.02
Total 1-0760 Utilities	5,591.85
1-0770 Accounting	
1-0772 Grimstad	2,192.00
1-0773 Accounting	6,997.50
Total 1-0770 Accounting	9,189.50

Beverly Beach Water District

Profit and Loss

July 2024 - February 2025

	TOTAL
1-0785 Bank Charges	
1-0786 NSF/ACH Returned Check	0.00
1-0787 Other Charges	125.00
1-0788 Facility Improve Loan Interest	25,408.06
1-0789 Bank ACH Fee	125.00
1-0790 Credit Card Fees	373.68
Total 1-0785 Bank Charges	26,031.74
1-0795 Chemical & Testing	
1-0797 Testing	1,673.00
Total 1-0795 Chemical & Testing	1,673.00
Total Expenses	\$108,620.84
NET OPERATING INCOME	\$ -24,414.22
Other Income	
1-0450 Property Taxes	55,675.25
AWSD-6 Grant Income	38,100.00
Total Other Income	\$93,775.25
NET OTHER INCOME	\$93,775.25
NET INCOME	\$69,361.03

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	FEBRUARY 2025 CURRENT PERIOD ACTUAL	JULY 2024 - FEBRUARY 2025 YEAR TO DATE ACTUAL	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
INCOME					
1-0401 Water Sales	\$10,244.43	\$81,272.33	\$122,704.73	\$41,432.40	66%
1-0402 Water Sales - Late fee	\$23.04	\$122.72	\$300.00	\$177.28	41%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$10,267.47	\$81,395.05	\$124,604.73	\$43,209.68	65%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$67.62	\$1,892.47	\$24.00	(\$1,868.47)	7885%
Total Interest Income	\$67.62	\$2,229.60	\$569.00	(\$1,660.60)	392%
5010 Processing Fee - Credit Card	\$24.06	\$168.43	\$120.00	(\$48.43)	140%
UNAPPLIED CASH PMTS INCOME - CUSTOMER OVERPAID	-131.00	273.54			
4999 - Uncategorized Income (DeAnda moved out-ACH process)	\$0.00	\$0.00			
5009 Returned Check Charges	\$0.00	\$140.00			
TOTAL INCOME/GROSS PROFIT	\$10,228.15	\$84,206.62	\$125,293.73	\$41,087.11	67%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$0.00	\$15,718.64	\$49,500.00	\$33,781.36	32%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$0.00	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$0.00	\$2,751.60	\$0.00	(\$2,751.60)	#DIV/0!
Total Maintenance/Repairs/Improvement	\$0.00	\$23,483.27	\$49,500.00	\$26,016.73	47%
1-0701 Plant Contractor-Hiland Water	\$0.00	\$39,100.00	\$59,400.00	\$20,300.00	66%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees		\$864.41	\$1,300.00	\$435.59	66%
1-0707 Membership Fees	\$69.00	\$864.00	\$1,000.00	\$136.00	86%
1-0709 US Postmaster		\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies		\$307.07	\$450.00	\$142.93	68%
1-0716 Stramline (Web page)		\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$69.00	\$3,371.48	\$5,000.00	\$1,628.52	67%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
Total Insurance	\$0.00	\$180.00	\$9,600.00	\$9,420.00	2%
1-0760 Utilities					
1-0761 Electic (Office)	\$208.88	\$811.94	\$1,100.00	\$288.06	74%
1-0762 Telephone	\$292.56	\$2,462.50	\$3,750.00	\$1,287.50	66%
1-0763 Electric (Plant)	\$359.17	\$2,114.39	\$6,600.00	\$4,485.61	32%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$860.61	\$5,591.85	\$11,950.00	\$6,358.15	88%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$2,192.00	\$8,500.00	\$6,308.00	26%
1-0773 Accounting	\$877.50	\$6,997.50	\$15,044.40	\$8,046.90	47%
Total Accounting	\$877.50	\$9,189.50	\$23,544.40	\$14,354.90	39%

1-0785 Bank Charge

1-0788 Facility Improve Loan Interest (Bond#1 & Bond#2 Loan Int	\$0.00	\$25,408.06	0	(\$25,408.06)	#DIV/0!
1-0787 Other Charges (NSF ACH)	\$10.00	\$125.00	\$200.00	\$75.00	63%
1-0789 Bank ACH Fees	\$0.00	\$125.00	\$300.00	\$175.00	42%
1-0790 Credit Card Fees	\$52.23	\$373.68	\$475.00	\$101.32	79%

Total Bank Charge	\$62.23	\$26,031.74	\$975.00	\$351.32	2670%
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1-0795 Chemical & Testing

1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$139.00	\$1,673.00	\$6,000.00	\$4,327.00	28%

Total Chemical 7 Testing	\$139.00	\$1,673.00	\$7,000.00	\$5,327.00	24%
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Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
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TOTAL EXPENSES	\$2,008.34	\$108,620.84	\$166,994.40	\$58,373.56	65%
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OTHER INCOME

1-0450 Property Taxes	\$329.92	\$55,675.25	\$200.00	(\$55,475.25)	27838%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
AWSD-6 GRANT FUND	\$0.00	\$38,100.00	\$0.00	(\$38,100.00)	#DIV/0!
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		

Total Other Income	\$329.92	\$93,775.25	\$55,200.00	(\$38,575.25)	1.698826993
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NET INCOME	\$8,549.73	\$69,361.03	\$13,499.33		
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*****NOTE: Loan Principal Payments for Bond#1 & Bond#2 are not included in the Total Expenses in this spreadsheet.

Bond#1 and Bond#2 are ACH from bank account #2907053 annually on November 1st of each year. Bond#1 Principal is \$15,818. Bond#2 Principal is \$36,459.

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	JANURAY 2025 CURRENT PERIOD ACTUAL	JULY 2024 - JANUARY 2025 YEAR TO DATE ACTUAL	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
INCOME					
1-0401 Water Sales	\$9,554.97	\$71,027.90	\$122,704.73	\$51,676.83	58%
1-0402 Water Sales - Late fee	\$0.00	\$99.68	\$300.00	\$200.32	33%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$9,554.97	\$71,127.58	\$124,604.73	\$53,477.15	57%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$291.11	\$1,824.85	\$24.00	(\$1,800.85)	7604%
Total Interest Income	\$291.11	\$2,161.98	\$569.00	(\$1,592.98)	380%
5010 Processing Fee - Credit Card	\$19.12	\$144.37	\$120.00	(\$24.37)	120%
UNAPPLIED CASH PMTS INCOME - CUSTOMER OVERPAID	641.50	404.54			
4999 - Uncategorized Income (DeAnda moved out-ACH proces	\$0.00	\$0.00			
5009 Returned Check Charges	\$0.00	\$140.00			
TOTAL INCOME/GROSS PROFIT	\$10,506.70	\$73,978.47	\$125,293.73	\$51,315.26	59%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$0.00	\$15,718.64	\$49,500.00	\$33,781.36	32%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/O!
0700.11 Customer Maintenance/Repairs	\$0.00	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/O!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/O!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/O!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/O!
0700.4 Tank Maintenance/Repairs	\$0.00	\$2,751.60	\$0.00	(\$2,751.60)	#DIV/O!
Total Maintenance/Repairs/Improvement	\$0.00	\$23,483.27	\$49,500.00	\$26,016.73	47%
1-0701 Plant Contractor-Hiland Water	\$4,950.00	\$39,100.00	\$59,400.00	\$20,300.00	66%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees		\$864.41	\$1,300.00	\$435.59	66%
1-0707 Membership Fees		\$795.00	\$1,000.00	\$205.00	80%
1-0709 US Postmaster		\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies		\$307.07	\$450.00	\$142.93	68%
1-0716 Stramline (Web page)		\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$0.00	\$3,302.48	\$5,000.00	\$1,697.52	66%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
	\$0.00	\$0.00			
Total Insurance	\$0.00	\$180.00	\$9,600.00	\$9,420.00	2%
1-0760 Utilities					
1-0761 Electic (Office)	\$207.60	\$603.06	\$1,100.00	\$496.94	55%
1-0762 Telephone	\$287.01	\$2,169.94	\$3,750.00	\$1,580.06	58%
1-0763 Electric (Plant)	\$239.89	\$1,755.22	\$6,600.00	\$4,844.78	27%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$734.50	\$4,731.24	\$11,950.00	\$7,218.76	66%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$2,192.00	\$8,500.00	\$6,308.00	26%
1-0773 Accounting	\$0.00	\$6,120.00	\$15,044.40	\$8,924.40	41%
Total Accounting	\$0.00	\$8,312.00	\$23,544.40	\$15,232.40	35%

1-0785 Bank Charge

1-0788 Facility Improve Loan Interest (Bond#1 & Bond#2 Loan I	\$0.00	\$25,408.06	0	(\$25,408.06)	#DIV/0!
1-0787 Other Charges (NSF ACH)	\$0.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$25.00	\$125.00	\$300.00	\$175.00	42%
1-0790 Credit Card Fees	\$43.14	\$321.45	\$475.00	\$153.55	68%

Total Bank Charge	\$68.14	\$25,969.51	\$975.00	\$413.55	2664%
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1-0795 Chemical & Testing

1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$126.00	\$1,534.00	\$6,000.00	\$4,466.00	26%

Total Chemical 7 Testing	\$126.00	\$1,534.00	\$7,000.00	\$5,466.00	22%
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Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
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TOTAL EXPENSES	\$5,878.64	\$106,612.50	\$166,994.40	\$60,381.90	64%
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OTHER INCOME

1-0450 Property Taxes	\$746.56	\$55,345.33	\$200.00	(\$55,145.33)	27673%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
AWSD-6 GRANT FUND	\$0.00	\$38,100.00	\$0.00	(\$38,100.00)	#DIV/0!
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		

Total Other Income	\$746.56	\$93,445.33	\$55,200.00	(\$38,245.33)	1.692850181
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NET INCOME	\$5,374.62	\$60,811.30	\$13,499.33		
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*****NOTE: Loan Principal Payments for Bond#1 & Bond#2 are not included in the Total Expenses in this spreadsheet.
 Bond#1 and Bond#2 are ACH from bank account #2907053 annually on November 1st of each year. Bond#1 Principal is \$15,818. Bond#2 Principal is \$36,459.

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Dec-24 CURRENT PERIOD ACTUAL	JULY 2024 - DCEMBER 2024 YEAR TO DATE ACTUAL	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
INCOME					
1-0401 Water Sales	\$10,263.47	\$61,518.32	\$122,704.73	\$61,186.41	50%
1-0402 Water Sales - Late fee	\$0.00	\$80.81	\$300.00	\$219.19	27%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$10,263.47	\$61,599.13	\$124,604.73	\$63,005.60	49%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$307.17	\$1,533.74	\$24.00	(\$1,509.74)	6391%
Total Interest Income	\$307.17	\$1,870.87	\$569.00	(\$1,301.87)	329%
5010 Processing Fee - Credit Card	\$24.06	\$127.72	\$120.00	(\$7.72)	106%
4999 - Uncategorized Income (DeAnda moved out-ACH processed by mistak	\$0.00	\$0.00			
5009 Returned Check Charges	\$0.00	\$70.00			
TOTAL INCOME/GROSS PROFIT	\$10,594.70	\$63,667.72	\$125,293.73	\$61,626.01	51%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$1,877.34	\$15,718.64	\$49,500.00	\$33,781.36	32%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$0.00	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$0.00	\$2,751.60	\$0.00	(\$2,751.60)	#DIV/0!
Total Maintenance/Repairs/Improvement	\$1,877.34	\$23,483.27	\$49,500.00	\$26,016.73	47%
1-0701 Plant Contractor-Hiland Water	\$9,900.00	\$34,150.00	\$59,400.00	\$25,250.00	57%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees	\$297.00	\$864.41	\$1,300.00	\$435.59	66%
1-0707 Membership Fees	\$138.00	\$795.00	\$1,000.00	\$205.00	80%
1-0709 US Postmaster	\$0.00	\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies	\$180.97	\$307.07	\$450.00	\$142.93	68%
1-0716 Stramline (Web page)	\$0.00	\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$615.97	\$3,302.48	\$5,000.00	\$1,697.52	66%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
	\$0.00	\$0.00			
Total Insurance	\$0.00	\$180.00	\$9,600.00	\$9,420.00	2%
1-0760 Utilities					
1-0761 Electric (Office)	\$142.16	\$395.46	\$1,100.00	\$704.54	36%
1-0762 Telephone	\$277.51	\$1,882.93	\$3,750.00	\$1,867.07	50%
1-0763 Electric (Plant)	\$209.22	\$1,515.33	\$6,600.00	\$5,084.67	23%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$628.89	\$3,996.74	\$11,950.00	\$7,953.26	50%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$2,192.00	\$8,500.00	\$6,308.00	26%
1-0773 Accounting	\$1,890.00	\$6,120.00	\$15,044.40	\$8,924.40	41%
Total Accounting	\$1,890.00	\$8,312.00	\$23,544.40	\$15,232.40	35%
1-0785 Bank Charge					
1-0788 Facility Improve Loan Interest (Bond#1 & Bond#2 Loan Interest)	\$0.00	\$25,408.06	0	(\$25,408.06)	#DIV/0!
1-0787 Other Charges (NSF ACH)	\$0.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$25.00	\$100.00	\$300.00	\$200.00	33%
1-0790 Credit Card Fees	\$49.84	\$278.31	\$475.00	\$196.69	59%

Total Bank Charge	\$74.84	\$25,901.37	\$975.00	\$481.69	2657%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$0.00	\$1,408.00	\$6,000.00	\$4,592.00	23%
Total Chemical 7 Testing	\$0.00	\$1,408.00	\$7,000.00	\$5,592.00	20%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$14,987.04	\$100,733.86	\$166,994.40	\$66,260.54	60%
OTHER INCOME					
1-0450 Property Taxes	\$2,882.90	\$54,598.77	\$200.00	(\$54,398.77)	27299%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
AWSD-6 GRANT FUND	\$0.00	\$38,100.00	\$0.00	(\$38,100.00)	#DIV/0!
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$2,882.90	\$92,698.77	\$55,200.00	(\$37,498.77)	1.679325543
NET INCOME	(\$1,509.44)	\$55,632.63	\$13,499.33		
<p>*****NOTE: Loan Principal Payments for Bond#1 & Bond#2 are not included in the Total Expenses in this spreadsheet. Bond#1 and Bond#2 are ACH from bank account #2907053 annually on November 1st of each year. Bond#1 Principal is \$15,818. Bond#2 Principal is \$36,459.</p>					

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Nov-24	JULY 2024 - NOVEMBER 2024	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
	CURRENT PERIOD ACTUAL	YEAR TO DATE ACTUAL			
INCOME					
1-0401 Water Sales	\$10,263.47	\$51,254.85	\$122,704.73	\$71,449.88	42%
1-0402 Water Sales - Late fee	\$7.34	\$80.81	\$300.00	\$219.19	27%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$10,270.81	\$51,335.66	\$124,604.73	\$73,269.07	41%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$252.06	\$1,226.57	\$24.00	(\$1,202.57)	5111%
Total Interest Income	\$252.06	\$1,563.70	\$569.00	(\$994.70)	275%
5010 Processing Fee - Credit Card	\$24.06	\$103.66	\$120.00	\$16.34	86%
4999 - Uncategorized Income (DeAnda moved out-ACH processed by mistake)	\$0.00	\$0.00			
5009 Returned Check Charges	\$0.00	\$70.00			
TOTAL INCOME/GROSS PROFIT	\$10,546.93	\$53,073.02	\$125,293.73	\$72,220.71	42%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$1,173.55	\$13,841.30	\$49,500.00	\$35,658.70	28%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$0.00	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$0.00	\$2,751.60	\$0.00	(\$2,751.60)	#DIV/0!
Total Maintenance/Repairs/Improvement	\$1,173.55	\$21,605.93	\$49,500.00	\$27,894.07	44%
1-0701 Plant Contractor-Hiland Water	\$0.00	\$24,250.00	\$59,400.00	\$35,150.00	41%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees	\$0.00	\$567.41	\$1,300.00	\$732.59	44%
1-0707 Membership Fees	\$79.96	\$657.00	\$1,000.00	\$343.00	66%
1-0709 US Postmaster	\$0.00	\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies	\$0.00	\$126.10	\$450.00	\$323.90	28%
1-0716 Stramline (Web page)	\$0.00	\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$79.96	\$2,686.51	\$5,000.00	\$2,313.49	54%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
	\$0.00	\$0.00			
Total Insurance	\$0.00	\$180.00	\$9,600.00	\$9,420.00	2%
1-0760 Utilities					
1-0761 Electric (Office)	\$63.01	\$253.30	\$1,100.00	\$846.70	23%
1-0762 Telephone	\$286.76	\$1,605.42	\$3,750.00	\$2,144.58	43%
1-0763 Electric (Plant)	\$144.46	\$1,306.11	\$6,600.00	\$5,293.89	20%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$494.23	\$3,367.85	\$11,950.00	\$8,582.15	39%
1-0770 Accounting					
1-0772 Grimstad	\$2,192.00	\$2,192.00	\$8,500.00	\$6,308.00	26%
1-0773 Accounting	\$1,035.00	\$4,230.00	\$15,044.40	\$10,814.40	28%
Total Accounting	\$3,227.00	\$6,422.00	\$23,544.40	\$17,122.40	27%
1-0785 Bank Charge					
1-0788 Facility Improve Loan Interest (Bond#1 & Bond#2 Loan Interest)	\$25,408.06	\$25,408.06	0	(\$25,408.06)	#DIV/0!
1-0787 Other Charges (NSF ACH)	\$0.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$0.00	\$75.00	\$300.00	\$225.00	25%
1-0790 Credit Card Fees	\$54.43	\$228.47	\$475.00	\$246.53	48%

Total Bank Charge	\$25,462.49	\$25,826.53	\$975.00	\$556.53	2649%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$572.00	\$1,408.00	\$6,000.00	\$4,592.00	23%
Total Chemical 7 Testing	\$572.00	\$1,408.00	\$7,000.00	\$5,592.00	20%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$31,009.23	\$85,746.82	\$166,994.40	\$81,247.58	51%
OTHER INCOME					
1-0450 Property Taxes	\$50,568.08	\$51,715.87	\$200.00	(\$51,515.87)	25858%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
AWSD-6 GRANT FUND	\$38,100.00	\$38,100.00	\$0.00	(\$38,100.00)	#DIV/0!
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$88,668.08	\$89,815.87	\$55,200.00	(\$34,615.87)	1.627099094
NET INCOME	\$68,205.78	\$57,142.07	\$13,499.33		
<p>*****NOTE: Loan Principal Payments for Bond#1 & Bond#2 are not included in the Total Expenses in this spreadsheet. Bond#1 and Bond#2 are ACH from bank account #2907053 annually on November 1st of each year. Bond#1 Principal is \$15,818. Bond#2 Principal is \$36,459.</p>					

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Oct-24	JULY 2024 - October 2024	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
	CURRENT PERIOD ACTUAL	YEAR TO DATE ACTUAL			
INCOME					
1-0401 Water Sales	\$10,263.47	\$40,991.38	\$122,704.73	\$81,713.35	33%
1-0402 Water Sales - Late fee	\$7.34	\$51.43	\$300.00	\$248.57	17%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$10,270.81	\$41,042.81	\$124,604.73	\$83,561.92	33%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$309.36	\$974.51	\$24.00	(\$950.51)	4060%
Total Interest Income	\$309.36	\$1,311.64	\$569.00	(\$742.64)	231%
5010 Processing Fee - Credit Card	\$24.06	\$79.60	\$120.00	\$40.40	66%
4999 - Uncategorized Income (DeAnda moved out-ACH processed by mi	\$0.00	\$0.00			
5009 Returned Check Charges	\$35.00	\$70.00			
TOTAL INCOME/GROSS PROFIT	\$10,639.23	\$42,504.05	\$125,293.73	\$82,789.68	34%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$8,179.22	\$12,667.75	\$49,500.00	\$36,832.25	26%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$0.00	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$2,751.60	\$2,751.60	\$0.00	(\$2,751.60)	#DIV/0!
Total Maintenance/Repairs/Improvement	\$10,930.82	\$20,432.38	\$49,500.00	\$29,067.62	41%
1-0701 Plant Contractor-Hiland Water	\$4,950.00	\$24,250.00	\$59,400.00	\$35,150.00	41%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees	\$0.00	\$567.41	\$1,300.00	\$732.59	44%
1-0707 Membership Fees	\$69.00	\$577.04	\$1,000.00	\$422.96	58%
1-0709 US Postmaster	\$256.00	\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies	\$98.90	\$126.10	\$450.00	\$323.90	28%
1-0716 Stramline (Web page)	\$0.00	\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$423.90	\$2,606.55	\$5,000.00	\$2,393.45	52%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
	\$0.00	\$0.00			
Total Insurance	\$0.00	\$180.00	\$9,600.00	\$9,420.00	2%
1-0760 Utilities					
1-0761 Electric (Office)	\$41.29	\$190.29	\$1,100.00	\$909.71	17%
1-0762 Telephone	\$498.61	\$1,318.66	\$3,750.00	\$2,431.34	35%
1-0763 Electric (Plant)	\$178.54	\$1,161.65	\$6,600.00	\$5,438.35	18%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$718.44	\$2,873.62	\$11,950.00	\$9,076.38	32%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0%
1-0773 Accounting	\$675.00	\$3,195.00	\$15,044.40	\$11,849.40	21%
Total Accounting	\$675.00	\$3,195.00	\$23,544.40	\$20,349.40	14%
1-0785 Bank Charge					
1-0787 Other Charges (NSF ACH)	\$0.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$25.00	\$75.00	\$300.00	\$225.00	25%
1-0790 Credit Card Fees	\$43.46	\$174.04	\$475.00	\$300.96	37%

Total Bank Charge	\$68.46	\$364.04	\$975.00	\$610.96	37%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$126.00	\$836.00	\$6,000.00	\$5,164.00	14%
Total Chemical 7 Testing	\$126.00	\$836.00	\$7,000.00	\$6,164.00	12%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$17,892.62	\$54,737.59	\$166,994.40	\$112,256.81	33%
OTHER INCOME					
1-0450 Property Taxes	\$121.64	\$1,147.79	\$200.00	(\$947.79)	574%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$121.64	\$1,147.79	\$55,200.00	\$54,052.21	0.020793297
NET INCOME	(\$7,131.75)	(\$11,085.75)	\$13,499.33		

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Sep-24	JULY 2024 - September 2024		ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
	CURRENT PERIOD	YEAR TO DATE	ACTUAL			
	ACTUAL					
INCOME						
1-0401 Water Sales	\$10,263.47	\$30,727.91	\$122,704.73	\$91,976.82	25%	
1-0402 Water Sales - Late fee	\$22.04	\$44.09	\$300.00	\$255.91	15%	
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%	
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%	
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%	
Total Water Sales & Hookups	\$10,285.51	\$30,772.00	\$124,604.73	\$93,832.73	25%	
INTEREST INCOME						
1-0412 Oregon Coast Bank -SDC	\$0.00	\$2.45	\$160.00	\$157.55	2%	
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%	
1-0416 Oregon Coast Bank - Gen'l Fund	\$323.92	\$665.15	\$24.00	(\$641.15)	2771%	
Total Interest Income	\$323.92	\$1,002.28	\$569.00	(\$433.28)	176%	
5010 Processing Fee - Credit Card	\$24.06	\$55.54	\$120.00	\$64.46	46%	
4999 - Uncategorized Income (DeAnda moved out-ACH processed b	\$0.00	\$0.00				
5009 Returned Check Charges	\$0.00	\$35.00				
TOTAL INCOME/GROSS PROFIT	\$10,633.49	\$31,864.82	\$125,293.73	\$93,428.91	25%	
EXPENSES						
1-0700 Maintenance/Repair/Improvement						
0700.1 Water Plant Maint/Improvement	\$0.00	\$4,488.53	\$49,500.00	\$45,011.47	9%	
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
0700.11 Customer Maintenance/Repairs	\$1,851.43	\$4,918.04	\$0.00	(\$4,918.04)	#DIV/0!	
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!	
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
0700.4 Tank Maintenance/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Total Maintenance/Repairs/Improvement	\$1,851.43	\$9,501.56	\$49,500.00	\$39,998.44	19%	
1-0701 Plant Contractor-Hiland Water	\$4,950.00	\$19,300.00	\$59,400.00	\$40,100.00	32%	
Note: Plant Contractor rate changed from \$4,700 to \$4,950						
1-0705 Office Expenses						
1-0706 Licenses & Fees	\$567.41	\$567.41	\$1,300.00	\$732.59	44%	
1-0707 Membership Fees	\$207.04	\$508.04	\$1,000.00	\$491.96	51%	
1-0709 US Postmaster	\$0.00	\$0.00	\$650.00	\$650.00	0%	
1-0711 Office Supplies	\$0.00	\$27.20	\$450.00	\$422.80	6%	
1-0716 Stramline (Web page)	\$0.00	\$1,080.00	\$1,600.00	\$520.00	68%	
Total Office Expenses	\$774.45	\$2,182.65	\$5,000.00	\$2,817.35	44%	
1-0750 Insurance						
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%	
1-0753 Bonding-Pres/Treas/Cleark	\$180.00	\$180.00	\$600.00	\$420.00	30%	
	\$0.00	\$0.00				
Total Insurance	\$180.00	\$180.00	\$9,600.00	\$9,420.00	2%	
1-0760 Utilities						
1-0761 Electric (Office)	\$38.56	\$149.00	\$1,100.00	\$951.00	14%	
1-0762 Telephone	\$82.00	\$820.05	\$3,750.00	\$2,929.95	22%	
1-0763 Electric (Plant)	\$202.40	\$983.11	\$6,600.00	\$5,616.89	15%	
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%	
Total Utilities	\$322.96	\$2,155.18	\$11,950.00	\$9,794.82	22%	
1-0770 Accounting						
1-0772 Grimstad	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0%	
1-0773 Accounting	\$855.00	\$2,520.00	\$15,044.40	\$12,524.40	17%	
Total Accounting	\$855.00	\$2,520.00	\$23,544.40	\$21,024.40	11%	
1-0785 Bank Charge						

1-0787 Other Charges (NSF ACH)	\$0.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$25.00	\$50.00	\$300.00	\$250.00	17%
1-0790 Credit Card Fees	\$46.65	\$130.58	\$475.00	\$344.42	27%
Total Bank Charge	\$71.65	\$295.58	\$975.00	\$679.42	30%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$464.00	\$710.00	\$6,000.00	\$5,290.00	12%
Total Chemical 7 Testing	\$464.00	\$710.00	\$7,000.00	\$6,290.00	10%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$9,469.49	\$36,844.97	\$166,994.40	\$130,149.43	22%
OTHER INCOME					
1-0450 Property Taxes	\$276.63	\$1,026.15	\$200.00	(\$826.15)	513%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$276.63	\$1,026.15	\$55,200.00	\$54,173.85	0.018589674
NET INCOME	\$1,440.63	(\$3,954.00)	\$13,499.33		

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Aug-24	JULY 2024 - August 2024		BUDGET BALANCE	% OF BUDGET
	CURRENT PERIO YEAR TO DATE	ANNUAL BUDGET	ACTUAL		
	ACTUAL	ACTUAL			

INCOME

1-0401 Water Sales	\$10,263.47	\$20,464.44	\$122,704.73	\$102,240.29	17%
1-0402 Water Sales - Late fee	\$22.05	\$22.05	\$300.00	\$277.95	7%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%

Total Water Sales & Hookups	\$10,285.52	\$20,486.49	\$124,604.73	\$104,118.24	16%
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INTEREST INCOME

1-0412 Oregon Coast Bank -SDC	\$2.45	\$2.45	\$160.00	\$157.55	2%
1-0414 Oregon Coast Bank - Dist Fund	\$0.00	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$321.82	\$341.23	\$24.00	(\$317.23)	1422%

Total Interest Income	\$324.27	\$678.36	\$569.00	(\$109.36)	119%
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5010 Processing Fee - Credit Card	\$24.06	\$31.48	\$120.00	\$88.52	26%
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4999 - Uncategorized Income (DeAnda moved out-AC	\$0.00	\$0.00			
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5009 Returned Check Charges	\$35.00	\$35.00			
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TOTAL INCOME/GROSS PROFIT	\$10,668.85	\$21,231.33	\$125,293.73	\$104,062.40	17%
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EXPENSES

1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$1,949.89	\$4,488.53	\$49,500.00	\$45,011.47	9%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$3,066.61	\$3,066.61	\$0.00	(\$3,066.61)	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$0.00	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Total Maintenance/Repairs/Improvement	\$5,016.50	\$7,650.13	\$49,500.00	\$41,849.87	15%
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1-0701 Plant Contractor-Hiland Water	\$9,650.00	\$14,350.00	\$59,400.00	\$45,050.00	24%
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1-0705 Office Expenses

1-0706 Licenses & Fees	\$0.00	\$0.00	\$1,300.00	\$1,300.00	0%
1-0707 Membership Fees	\$238.00	\$301.00	\$1,000.00	\$699.00	30%
1-0709 US Postmaster	\$0.00	\$0.00	\$650.00	\$650.00	0%
1-0711 Office Supplies	\$27.20	\$27.20	\$450.00	\$422.80	6%
1-0716 Stramline (Web page)	\$0.00	\$1,080.00	\$1,600.00	\$520.00	68%

Total Office Expenses	\$265.20	\$1,408.20	\$5,000.00	\$3,591.80	28%
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1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$0.00	\$600.00	\$600.00	0%
	\$0.00	\$0.00			

Total Insurance	\$0.00	\$0.00	\$9,600.00	\$9,600.00	0%
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1-0760 Utilities

1-0761 Electric (Office)	\$44.91	\$110.44	\$1,100.00	\$989.56	10%
1-0762 Telephone	\$460.95	\$738.05	\$3,750.00	\$3,011.95	20%
1-0763 Electric (Plant)	\$358.89	\$780.71	\$6,600.00	\$5,819.29	12%
1-0764 Propane	\$203.02	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$1,067.77	\$1,832.22	\$11,950.00	\$10,117.78	18%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0%
1-0773 Accounting	\$855.00	\$1,665.00	\$15,044.40	\$13,379.40	11%
Total Accounting	\$855.00	\$1,665.00	\$23,544.40	\$21,879.40	7%
1-0785 Bank Charge					
1-0787 Other Charges (NSF ACH)	\$115.00	\$115.00	\$200.00	\$85.00	58%
1-0789 Bank ACH Fees	\$0.00	\$25.00	\$300.00	\$275.00	8%
1-0790 Credit Card Fees	\$45.22	\$83.93	\$475.00	\$391.07	18%
Total Bank Charge	\$160.22	\$223.93	\$975.00	\$751.07	23%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$120.00	\$246.00	\$6,000.00	\$5,754.00	4%
Total Chemical & Testing	\$120.00	\$246.00	\$7,000.00	\$6,754.00	4%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$17,134.69	\$27,375.48	\$166,994.40	\$139,618.92	16%
OTHER INCOME					
1-0450 Property Taxes	\$269.18	\$749.52	\$200.00	(\$549.52)	375%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$269.18	\$749.52	\$55,200.00	\$54,450.48	0.013578261
NET INCOME	(\$6,196.66)	(\$5,394.63)	\$13,499.33		

**BEVERLY BEACH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSES- ACCURAL BASIS
CURRENT AND YEAR TO DATE 2024/2025**

INCOME/EXPENSES	Jul-24	JULY 2024 - JULY 2024	ANNUAL BUDGET	BUDGET BALANCE	% OF BUDGET
	CURRENT PERIOD ACTUAL	YEAR TO DATE ACTUAL			
INCOME					
1-0401 Water Sales	\$10,200.97	\$10,200.97	\$122,704.73	\$112,503.76	8%
1-0402 Water Sales - Late fee	\$0.00	\$0.00	\$300.00	\$300.00	0%
1-0403 Water Sales - Transfer of Service	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0404 Water Sales - Service Disconnecting	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0405 Hookups	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0%
Total Water Sales & Hookups	\$10,200.97	\$10,200.97	\$124,604.73	\$114,403.76	8%
INTEREST INCOME					
1-0412 Oregon Coast Bank -SDC	\$0.00	\$0.00	\$160.00	\$160.00	0%
1-0414 Oregon Coast Bank - Dist Fund	\$334.68	\$334.68	\$385.00	\$50.32	87%
1-0416 Oregon Coast Bank - Gen'l Fund	\$19.41	\$19.41	\$24.00	\$4.59	81%
Total Interest Income	\$354.09	\$354.09	\$569.00	\$214.91	62%
5010 Processing Fee - Credit Card	\$7.42	\$7.42	\$120.00	\$112.58	6%
4999 - Uncategorized Income (DeAnda moved out-ACH processed by mistake)	\$0.00	\$0.00			
5009 Returned Check Charges	\$0.00	\$0.00			
TOTAL INCOME/GROSS PROFIT	\$10,562.48	\$10,562.48	\$125,293.73	\$114,731.25	8%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$2,538.64	\$2,538.64	\$49,500.00	\$46,961.36	5%
0700.10 District Office Manint/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.2 Generator Building	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.20 Tools/Equipments	\$94.99	\$94.99	\$0.00	(\$94.99)	#DIV/0!
0700.3 Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
0700.4 Tank Maintenance/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Total Maintenance/Repairs/Improvement	\$2,633.63	\$2,633.63	\$49,500.00	\$46,866.37	5%
1-0701 Plant Contractor-Hiland Water	\$4,700.00	\$4,700.00	\$59,400.00	\$54,700.00	8%
1-0705 Office Expenses					
1-0706 Licenses & Fees	\$0.00	\$0.00	\$1,300.00	\$1,300.00	0%
1-0707 Membership Fees	\$63.00	\$63.00	\$1,000.00	\$937.00	6%
1-0709 US Postmaster	\$0.00	\$0.00	\$650.00	\$650.00	0%
1-0711 Office Supplies	\$0.00	\$0.00	\$450.00	\$450.00	0%
1-0716 Stramline (Web page)	\$1,080.00	\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$1,143.00	\$1,143.00	\$5,000.00	\$3,857.00	23%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$0.00	\$600.00	\$600.00	0%
Total Insurance	\$0.00	\$0.00	\$9,600.00	\$9,600.00	0%
1-0760 Utilities					
1-0761 Electric (Office)	\$65.53	\$65.53	\$1,100.00	\$1,034.47	6%
1-0762 Telephone	\$277.10	\$277.10	\$3,750.00	\$3,472.90	7%
1-0763 Electric (Plant)	\$421.82	\$421.82	\$6,600.00	\$6,178.18	6%
1-0764 Propane	\$0.00	\$0.00	\$500.00	\$500.00	0%
Total Utilities	\$764.45	\$764.45	\$11,950.00	\$11,185.55	7%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0%
1-0773 Accounting	\$810.00	\$810.00	\$15,044.40	\$14,234.40	5%
Total Accounting	\$810.00	\$810.00	\$23,544.40	\$22,734.40	3%
1-0785 Bank Charge					

1-0786 Other Charges (NSF ACH)	\$0.00	\$0.00	\$200.00	\$200.00	0%
1-0789 Bank ACH Fees	\$25.00	\$25.00	\$300.00	\$275.00	8%
1-0790 Credit Card Fees	\$38.71	\$38.71	\$475.00	\$436.29	8%
Total Bank Charge	\$63.71	\$63.71	\$975.00	\$911.29	7%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$126.00	\$126.00	\$6,000.00	\$5,874.00	2%
Total Chemical 7 Testing	\$126.00	\$126.00	\$7,000.00	\$6,874.00	2%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$10,240.79	\$10,240.79	\$166,994.40	\$156,753.61	6%
OTHER INCOME					
1-0450 Property Taxes	\$480.34	\$480.34	\$200.00	(\$280.34)	240%
ECWAG Grant Funds (Anticipated)	\$0.00	\$0.00	\$37,000.00	\$37,000.00	0%
Funds Transferred from Bond Acct. Operating Rev from Tax Levy			\$18,000.00		
Total Other Income	\$480.34	\$480.34	\$55,200.00	\$54,719.66	0.008701812
NET INCOME	\$802.03	\$802.03	\$13,499.33		

BBWD Approved Budget for FY25 (July 2024 to June 2025)

GENERAL ACCOUNT

FINAL FY25

Jul 24-Jun 25

INCOME (including distributions into operating account)

Water Sales	\$122,704.73
Water Sales Late Fees	\$300.00
Transfer of Service	\$200.00
Service Disconnects	\$200.00
Hookups	\$1,200.00
Interest OSB SDC	\$160.00
Interest OCB District Fund	\$385.00
Interest OCB General Fund	\$24.00
Credit Card Fees	\$120.00
Uncategorized income	\$0.00
Returned check charges	\$0.00
Anticipated ECWAG Grant Funds	\$37,000.00
Funds transferred from Bond Account; Operating Revenue from Tax Levy	\$18,000.00
TOTAL INCOME	\$180,293.73

PLANT EXPENSE

Plant Contractor Hiland-NW Natural Water	\$59,400.00
Maintenance/Repari/Improvement	\$49,500.00
TOTAL PLANT EXPENSE	\$108,900.00

OFFICE EXPENSE

Licenses & Fees	\$1,300.00
Membership Fees	\$1,000.00
USPS	\$650.00
Office Supplies	\$450.00
Office Equipment	\$0.00
Streamline (web page)	\$1,600.00
TOTAL OFFICE EXPENSE	\$5,000.00

INSURANCE

Property & Liability	\$9,000.00
Bonding	\$600.00
TOTAL INSURANCE	\$9,600.00

UTILITIES

Electric (office)	\$1,100.00	no change from FY24
Telephone	\$3,750.00	expected FY25 based on

Electric (Plant)	\$6,600.00	expected FY25 based on
Propane	\$500.00	year tank fill. No change
TOTAL UTILITIES	\$11,950.00	

ACCOUNTING

Grimstad (Audit)	\$8,500.00	year service.
Accounting	\$15,044.40	(1194) plus 4%
TOTAL ACCOUNTING	\$23,544.40	

BANK CHARGES

Bank ACH Fees	\$300.00	no change from FY24
Credit Card Fees	\$475.00	no change from FY24
Other Charges (NSF ACH), <i>new category FY24</i>	\$200.00	reflecting FY24
TOTAL BANK CHARGES	\$975.00	

CHEMICALS & TESTING

Chemicals	\$1,000.00	conservative
Testing	\$6,000.00	conservative
TOTAL CHEMICALS & TESTING	\$7,000.00	

OTHER EXPENSES

Property Tax Expense	\$25.00	reflecting FY24
TOTAL OTHER EXPENSES	\$25.00	

TOTAL EXPENSE (Not including Bond) \$166,994.40

NET INCOME (Not including Property Tax/Bond) \$13,299.33

**BOND ACCOUNT
ACCOUNT**

USDA RESTRICTED

**FINAL FY25
Jul 24-Jun 25**

INCOME

General Obligation Bond Debt Service	\$29,000.00
Permanent Rate Tax (\$0.8626/\$1000	\$63,547.29
TOTAL INCOME	\$92,547.29

EXPENSE

USDA Bond Payment	\$28,144.00
Transfer to General Fund	\$18,000.00
TOTAL EXPENSE	\$46,144.00

NET INCOME	\$46,403.29
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** rule: Must maintain minimum of \$15,800 in Restricted (Bond) account. Funds above that may be moved into General Fund. (per KM conversation with MC/BayVue)*

GENERAL ACCOUNT	FY24	FY24	FY24
		YTD	Year End Projected
	Current Budget Jul 23-Jun 24	Actual (as of May) Jul 23-Jun 24	YTD Actual + May/June Estimate Jul 23-Jun 24

INCOME (including distributions into operating account)

Water Sales	\$120,298.75	\$102,683.52	\$123,152.10
Water Sales Late Fees	\$300.00	\$281.40	\$281.40
Transfer of Service	\$500.00	\$200.00	\$200.00
Service Disconnects	\$200.00	\$400.00	\$400.00
Hookups	\$2,400.00	\$0.00	\$0.00
Interest OSB SDC	\$160.00	\$222.46	\$222.46
Interest OCB District Fund	\$385.00	\$384.96	\$384.96
Interest OCB General Fund	\$24.00	\$2,482.19	\$2,978.63
Credit Card Fees	\$180.00	\$109.58	\$124.42
Uncategorized income		\$136.00	\$136.00
Returned check charges		\$35.00	\$35.00
Anticipated ECWAG Grant Funds			
Funds transferred from Bond Account; Operating Revenue from Tax Levy		\$37,081.00	\$37,081.00
TOTAL INCOME	\$124,447.75	\$144,016.11	\$164,995.97

PLANT EXPENSE

Plant Contractor Hiland-NW Natural Water	\$50,000.00	\$37,600.00	\$47,000.00
Maintenance/Repair/Improvement	\$25,000.00	\$49,213.07	\$59,413.07
TOTAL PLANT EXPENSE	\$75,000.00	\$86,813.07	\$106,413.07

OFFICE EXPENSE

Licenses & Fees	\$1,300.00	\$864.41	\$881.69
Membership Fees	\$600.00	\$936.85	\$1,062.85
USPS	\$800.00	\$446.00	\$536.00
Office Supplies	\$450.00	\$278.30	\$478.30
Office Equipment	\$0.00	\$0.00	\$0.00
Streamline (web page)	\$1,540.00	\$1,580.00	\$1,580.00
TOTAL OFFICE EXPENSE	\$4,690.00	\$4,105.56	\$4,538.84

INSURANCE

Property & Liability	\$9,000.00	\$8,679.00	\$8,679.00
Bonding	\$600.00	\$258.00	\$308.00
TOTAL INSURANCE	\$9,600.00	\$8,937.00	\$8,987.00

UTILITIES

Electric (office)	\$1,100.00	\$735.33	\$957.33	no change from FY24
Telephone	\$3,500.00	\$2,979.54	\$3,687.54	on FY24, plus ~1% inflationary rise
Electric (Plant)	\$6,200.00	\$5,477.12	\$6,493.12	on FY24, plus ~1% inflationary rise
Propane	\$500.00	\$0.00	\$0.00	change from FY24
TOTAL UTILITIES	\$11,300.00	\$9,191.99	\$11,137.99	

ACCOUNTING

Grimstad (Audit)	\$5,200.00	\$8,300.00	\$8,300.00	assuming this is a 1x per year service.
Accounting	\$9,500.00	\$11,940.00	\$14,328.00	FY24 average monthly (1194) plus 4%
TOTAL ACCOUNTING	\$14,700.00	\$20,240.00	\$22,628.00	

BANK CHARGES

Bank ACH Fees	\$300.00	\$200.00	\$240.00	no change from FY24
Credit Card Fees	\$475.00	\$292.31	\$350.71	no change from FY24
Other Charges (NSF ACH), <i>new category FY24</i>	\$0.00	\$193.50	\$212.20	reflecting FY24

TOTAL BANK CHARGES \$775.00 \$685.81 \$802.91

CHEMICALS & TESTING

Chemicals	\$1,000.00	\$0.00	\$0.00	no change to be conservative
Testing	\$6,000.00	\$2,302.00	\$2,762.00	no change to be conservative
TOTAL CHEMICALS & TESTING	\$7,000.00	\$2,302.00	\$2,762.00	

OTHER EXPENSES

Property Tax Expense	\$0.00	\$18.19	\$22.19	reflecting FY24
TOTAL OTHER EXPENSES	\$0.00	\$18.19	\$22.19	

TOTAL EXPENSE (Not including Bond) \$123,065.00 \$132,293.62 \$157,292.00
NET INCOME (Not including Property Tax/Bond) \$1,382.75 \$11,722.49 \$7,703.97

BOND ACCOUNT **USDA**
RESTRICTED ACCOUNT **Current Budget**
Jul 23-Jun 24

INCOME

General Obligation Bond Debt Service	NA	\$29,000.00	
Permanent Rate Tax (\$0.8626/\$1000)	NA	\$63,547.29	
TOTAL INCOME		\$92,547.29	

EXPENSE

USDA Bond Payment	NA	\$28,144.00	
Transfer to General Fund	NA	\$37,081.00	
TOTAL EXPENSE		\$65,225.00	

NET INCOME		\$27,322.29	
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* rule: Must maintain minimum of \$15,800 in Restricted (Bond) account. Funds above that may be moved into General Fund. (per KM conversation with MC/BayVue)

NW Natural Water Services, LLC
 PO Box 699
 Newberg, OR 97132 US
 +15035548333
 devin@hilandwater.com

Invoice



BILL TO

Beverly Beach Water District
 PO Box 576
 Newport, OR 97365

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
5941	02/28/2025	\$5,285.84	03/30/2025	Net 30	

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Operations base fee	1	4,950.00	4,950.00
				Subtotal: 4,950.00
	T&M Charges:			
02/22/2025	Cody Scott - Opened gate to dam. Replaced chain hoist.	0.75	75.00	56.25
02/28/2025	Sterling Buckley - Installed raw water pump.	1.25	64.00	80.00
02/28/2025	Mileage	8	0.70	5.60
02/28/2025	Jessica Perryman - Hazardous material reporting.	1	62.00	62.00
				Subtotal: 203.85
	Reimbursable Expenses:			
02/28/2025	2/22/2025 Harbor Freight - New chain hoist for dam			119.99
				Subtotal: 119.99
	Markup - 10%	0.10	119.99	12.00

BALANCE DUE

\$5,285.84

Pay invoice