

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

INCOME/EXPENSES	JUNE 2025 CURRENT PERIOD ACTUAL	JULY 2024 - JUNE 2025 YEAR TO DATE ACTUAL	ANNUAL BUDGET PRIOR TO ADJUSTMENT	BUDGET BALANCE	% OF BUDGET
INCOME					
1-0401 Water Sales	\$10,449.87	\$122,206.44	\$122,704.73	\$498.29	100%
1-0402 Water Sales - Late fee	\$5.59	\$169.26	\$300.00	\$130.74	56%
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	\$10,455.46	\$122,375.70	\$124,604.73	\$2,229.03	98%
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	\$583.90	\$385.00	(\$198.90)	152%
1-0416 Oregon Coast Bank - Gen'l Fund	\$293.05	\$3,039.03	\$24.00	(\$3,015.03)	12663%
Total Interest Income	\$293.05	\$3,625.38	\$569.00	(\$3,056.38)	637%
5010 Processing Fee - Credit Card	\$8.22	\$214.00	\$120.00	(\$94.00)	178%
UNAPPLIED CASH PMTS INCOME = pmt not applied to invoice	-365.40	524.54			
4999 - Uncategorized Income (DeAnda moved out-ACH proce	\$0.00	\$0.00			
5009 Returned Check Charges	\$34.88	\$209.88			
TOTAL INCOME/GROSS PROFIT	\$10,426.21	\$126,949.50	\$125,293.73	(\$1,655.77)	101%
EXPENSES					
1-0700 Maintenance/Repair/Improvement					
0700.1 Water Plant Maint/Improvement	\$0.00	\$17,688.38	\$49,500.00	\$31,811.62	36%
0700.10 District Office Manint/Repairs	\$63.66	\$63.66	\$0.00	(\$63.66)	#DIV/0!
0700.11 Customer Maintenance/Repairs	\$264.84	\$5,182.88	\$0.00	(\$5,182.88)	#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	\$3,169.12	\$9,360.31	\$0.00	(\$9,360.31)	#DIV/0!

Total Maintenance/Repairs/Improvement	\$3,497.62	\$32,390.22	\$49,500.00	\$17,109.78	65%
1-0701 Plant Contractor-Hiland Water	\$9,900.00	\$63,850.00	\$59,400.00	(\$4,450.00)	107%
Note: Plant Contractor rate changed from \$4,700 to \$4,950					
1-0705 Office Expenses					
1-0706 Licenses & Fees	\$15.00	\$1,029.41	\$1,300.00	\$270.59	79%
1-0707 Membership Fees	\$69.00	\$1,140.00	\$1,000.00	(\$140.00)	114%
1-0709 US Postmaster		\$256.00	\$650.00	\$394.00	39%
1-0711 Office Supplies	\$0.00	\$340.05	\$450.00	\$109.95	76%
1-0716 Stramline (Web page)		\$1,080.00	\$1,600.00	\$520.00	68%
Total Office Expenses	\$84.00	\$3,845.46	\$5,000.00	\$1,154.54	77%
1-0750 Insurance					
1-0752 Property & Liability	\$0.00	\$10,031.00	\$9,000.00	(\$1,031.00)	111%
1-0753 Bonding-Pres/Treas/Cleark	\$0.00	\$180.00	\$600.00	\$420.00	30%
	\$0.00	\$0.00			
Total Insurance	\$0.00	\$10,211.00	\$9,600.00	(\$611.00)	106%
1-0760 Utilities					
1-0761 Electric (Office)	\$141.65	\$1,553.38	\$1,100.00	(\$453.38)	141%
1-0762 Telephone	\$84.00	\$3,514.80	\$3,750.00	\$235.20	94%
1-0763 Electric (Plant)	\$362.58	\$3,793.03	\$6,600.00	\$2,806.97	57%
1-0764 Propane	\$0.00	\$203.02	\$500.00	\$296.98	41%
Total Utilities	\$588.23	\$9,064.23	\$11,950.00	\$2,885.77	314%
1-0770 Accounting					
1-0772 Grimstad	\$0.00	\$2,192.00	\$8,500.00	\$6,308.00	26%
1-0773 Accounting	\$922.50	\$10,192.50	\$15,044.40	\$4,851.90	68%
Total Accounting	\$922.50	\$12,384.50	\$23,544.40	\$11,159.90	53%
1-0785 Bank Charge					
1-0788 Facility Improve Loan Interest (Bond#1 & Bond#2 Loan	\$0.00	\$25,408.06	0	(\$25,408.06)	#DIV/0!
1-0787 Other Charges (NSF ACH)	\$9.00	\$207.00	\$200.00	(\$7.00)	104%

1-0789 Bank ACH Fees	\$25.00	\$150.00	\$300.00	\$150.00	50%
1-0790 Credit Card Fees	\$40.69	\$579.54	\$475.00	(\$104.54)	122%
Total Bank Charge	\$74.69	\$26,344.60	\$975.00	\$38.46	2702%
1-0795 Chemical & Testing					
1-0796 Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
1-0797 Testing	\$2,468.00	\$5,384.00	\$6,000.00	\$616.00	90%
Total Chemical 7 Testing	\$2,468.00	\$5,384.00	\$7,000.00	\$1,616.00	77%
Property Tax Expense	\$0.00	\$0.00	\$25.00	\$25.00	0%
TOTAL EXPENSES	\$17,535.04	\$163,474.01	\$166,994.40	\$3,520.39	98%
OTHER INCOME					
1-0450 Property Taxes	\$1,424.80	\$59,406.21	\$200.00	(\$59,206.21)	29703%
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	\$1,424.80	\$97,506.21	\$55,200.00	(\$42,306.21)	1.766416848
NET INCOME	(\$5,684.03)	\$60,981.70	\$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

Profit and Loss July 2024 - June 2025

	TOTAL
Income	
1-0401 Water Sales	122,206.44
1-0402 Water Sales-late fee	169.26
1-0410 Interest Income	
1-0412 Oregon Coast Bank - SDC	2.45
1-0414 Oregon Coast Bank - Dist. Fund	583.90
1-0416 Oregon Coast Bank- Gen'l Fund	3,039.03
Total 1-0410 Interest Income	3,625.38
5009 Returned Check Charges	209.88
5010 Processing Fee - credit card	214.00
Unapplied Cash Payment Income	524.54
Total Income	\$126,949.50
GROSS PROFIT	\$126,949.50
Expenses	
1-0700 Maintenance/Repair/Improvement	
0700.1 Water Plant Maint/Improvement	17,688.38
0700.10 District Office maint/repair	63.66
0700.11 Customer maintenance/repairs	5,182.88
0700.20 Tools/Equipment	94.99
0700.4 Tank maintenance/repair	9,360.31
Total 1-0700 Maintenance/Repair/Improvement	32,390.22
1-0701 Plant Contractor-Hiland Water	63,850.00
1-0705 Office Expense	
1-0706 Licenses & fees	1,029.41
1-0707 Membership fees	1,140.00
1-0709 US Postmaster	256.00
1-0711 Office supplies	340.05
1-0716 Streamline (Web Page)	1,080.00
Total 1-0705 Office Expense	3,845.46
1-0750 Insurance	
1-0752 Property & Liability	10,031.00
1-0753 Bonding- Pres/Treas/Clerk	180.00
Total 1-0750 Insurance	10,211.00
1-0760 Utilities	
1-0761 Electric(office)	1,553.38
1-0762 Telephone	3,514.80
1-0763 Electric (plant)	3,793.03
1-0764 Propane	203.02
Total 1-0760 Utilities	9,064.23

Beverly Beach Water District

Profit and Loss

July 2024 - June 2025

	TOTAL
1-0770 Accounting	
1-0772 Grimstad	2,192.00
1-0773 Accounting	10,192.50
Total 1-0770 Accounting	12,384.50
1-0785 Bank Charges	
1-0786 NSF/ACH Returned Check	0.00
1-0787 Other Charges	207.00
1-0788 Facility Improve Loan Interest	25,408.06
1-0789 Bank ACH Fee	150.00
1-0790 Credit Card Fees	579.54
Total 1-0785 Bank Charges	26,344.60
1-0795 Chemical & Testing	
1-0797 Testing	5,384.00
Total 1-0795 Chemical & Testing	5,384.00
Total Expenses	\$163,474.01
NET OPERATING INCOME	\$ -36,524.51
Other Income	
1-0450 Property Taxes	59,406.21
AWS6-6 Grant Income	38,100.00
Total Other Income	\$97,506.21
NET OTHER INCOME	\$97,506.21
NET INCOME	\$60,981.70

Beverly Beach Water District

Profit and Loss

June 2025

	TOTAL
Income	
1-0401 Water Sales	10,449.87
1-0402 Water Sales-late fee	5.59
1-0410 Interest Income	
1-0416 Oregon Coast Bank- Gen'l Fund	293.05
Total 1-0410 Interest Income	293.05
5009 Returned Check Charges	34.88
5010 Processing Fee - credit card	8.22
Unapplied Cash Payment Income	-365.40
Total Income	\$10,426.21
GROSS PROFIT	\$10,426.21
Expenses	
1-0700 Maintenance/Repair/Improvement	
0700.10 District Office maint/repair	63.66
0700.11 Customer maintenance/repairs	264.84
0700.4 Tank maintenance/repair	3,169.12
Total 1-0700 Maintenance/Repair/Improvement	3,497.62
1-0701 Plant Contractor-Hiland Water	9,900.00
1-0705 Office Expense	
1-0706 Licenses & fees	15.00
1-0707 Membership fees	69.00
Total 1-0705 Office Expense	84.00
1-0760 Utilities	
1-0761 Electric(office)	141.65
1-0762 Telephone	84.00
1-0763 Electric (plant)	362.58
Total 1-0760 Utilities	588.23
1-0770 Accounting	
1-0773 Accounting	922.50
Total 1-0770 Accounting	922.50
1-0785 Bank Charges	
1-0787 Other Charges	9.00
1-0789 Bank ACH Fee	25.00
1-0790 Credit Card Fees	40.69
Total 1-0785 Bank Charges	74.69
1-0795 Chemical & Testing	
1-0797 Testing	2,468.00
Total 1-0795 Chemical & Testing	2,468.00
Total Expenses	\$17,535.04
NET OPERATING INCOME	\$ -7,108.83

Beverly Beach Water District

Profit and Loss

June 2025

	TOTAL
Other Income	
1-0450 Property Taxes	1,424.80
Total Other Income	\$1,424.80
NET OTHER INCOME	\$1,424.80
NET INCOME	\$ -5,684.03