

September Treasurer's Report

Budget Status

P&L for this month was negative by \$8,085 due mostly to the \$6,527 spent in repairs – mainly leaks. I strongly suggest that we update our documents to reflect the responsibility for repairs if they should be owned by the property owner!

Approvals

In anticipation of the NWNWS bill, **I move that we approve up to \$7K payment to NWNWS.** So, a question here, that since we are under contract with NWNWS that has a minimum monthly payment of \$5,790, can we make an exception to our \$2,000 requirement to exclude that amount – meaning the NWNWS bill can be paid without approval as long as the bill is less than \$7,790?

No other bills have been received to my knowledge that exceed our \$2,000 limit.

State of Grant Spending

We have cut a check for NWNWS to buy two fire hydrants from the grant. They do not have the specific depth information but just guessed at 4 feet for the pricing on these two hydrants. The check was cut (but not sent) to use up the AWSE-6 funds, with a balance of \$22.21.

We need to discuss:

- When do we proceed with the install of the fire hydrants? The check that was cut covers the hydrants but not the installation. We can expect installation to be on the order of \$4-8K per hydrant – I don't have an official quote.
- We do have funds in the "Bond" account that can be used for this purpose, so should we communicate with NWNWS to select two hydrants for replacement and be prepared to pay for their installation?
- We need to answer Andrew's question about getting OHA to review the water line plans.

SIPP Proposal Status

No word from biz.oregon.gov

2027

BBWD Budget for FY27 (July 1, 2026 to June 30, 2027)

FY 2027

		FY 2026	BUDGET
ACCT #	INCOME		
	INCOME from OPERATIONS		
1-0401	Water Sales	\$ 122,130	\$ 133,233
1-0402	Water Sales Late Fees	\$ 130	\$ 300
1-0403	Transfer of Service	\$ -	\$ 100
1-0404	Service Disconnects	\$ -	\$ 100
1-0405	Hookups	\$ -	\$ 600
1-0406	SDC Account Allocation	\$ -	\$ -
1-0410	INTEREST INCOME		\$ 2,874
	1731025 AWSE-6 Grant Account	\$ 258	\$ 50
	1912229 Bond Reserve Account	\$ 165	\$ 180
	1904499 SDC	\$ 672	\$ 733
	2906428 District Fund Reserves	\$ 413	\$ 50
	2907053 Bond Account	\$ 1,711	\$ 1,711
	1706019 General Account	\$ 242	\$ 150
	OTHER INCOME and ADJUSTMENTS		
5010	Credit Card Fees	\$ 158	\$ 250
5009	Returned check charges	\$ -	\$ -
Unapplied	Unapplied cash income	\$ -	\$ -
1-0112	Accounts Receivable	\$ 1,219	\$ -
1499	Undeposited Funds	\$ -	\$ -
4999	Uncategorized Income	\$ 54	\$ -
	TOTAL OPERATING INCOME	\$ 124,716	\$ 140,332
	OTHER INCOME SOURCES & DEBT SERVICING		
1-0450	Property Tax Income from Bond + Permanent Tax Rate	\$ 67,741	\$ 71,128
1-0306	Loan 91-07 Principal Debt Servicing	\$ (19,490)	\$ (20,221)
1-0305	Loan 91-09 Principal Debt Servicing	\$ (8,456)	\$ (8,773)
1-0788	Loans 91-07 & 91-09 Interest Payments	\$ (24,331)	\$ (23,283)
	Forgiven Grants		
	TOTAL OTHER INCOME	\$ 15,464	\$ 18,851

TOTAL INCOME	\$ 140,179	\$ 159,182
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	OPERATING EXPENSES		
	WATER PLANT & DISTRIBUTION EXPENSE		
0700.1	Water Plant Maintenance & Repairs	\$ 26,446	\$ 4,500
0700.4	Tank Maintenance and Repairs	\$ 17,915	\$ 2,500
0700.6	Dock Repair	\$ 2,427	
0700.11	Customer/Distribution Maintenance & Repairs	\$ 19,359	\$ 5,500
1-0763	Electricity (Plant)	\$ 4,485	\$ 5,138
1-0764	Propane (Plant)	\$ -	\$ 250
0700.20	Tools/Equipment	\$ 6,427	\$ 2,500
new	The Automation Group Support	\$ -	\$ 5,000
1-0762B	Telephone & Internet	\$ -	\$ 1,500
1-0796	Chemicals	\$ 411	\$ 493
1-0797	Testing	\$ 3,599	\$ 4,319
1-0701	NW Natural Water Services Operational Costs	\$ 63,313	\$ 69,480
	TOTAL WATER PLANT AND DISTRIBUTION EXPENSE	\$ 144,382	\$ 101,180
	OFFICE EXPENSE		
new	District Office Maintenance & Repairs	\$ 1,461	\$ 1,000
1-0706	Licenses & Fees	\$ 574	\$ 750
1-0761	Electricity (office)	\$ 759	\$ 800
1-0762A	Telephone	\$ 4,049	\$ 4,638
1-0766	TCB Answering Service	\$ -	\$ -
1-0765	Garbage & Recycling Service	\$ 274	\$ 360
1-0707	Membership Fees	\$ 920	\$ 1,000

Month Ending		Month Num = 9			
9/30/26		Year to Date			
Actual	Plan	Actual	Plan	Variance	%

	\$ 9,927	\$ 30,117			
est	\$ 4	\$ 32			
est	\$ -	\$ 50			
est	\$ -	\$ -			
est	\$ -	\$ -			
	\$ -	\$ -			
	\$ 228	\$ 713			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ 14	\$ 43			
	\$ -	\$ -			
	\$ -	\$ (2,520)			
	\$ (1,299)	\$ (416)	These rows are subtracted from the totals		
	\$ 76	\$ 76			
	\$ -	\$ 74			
	\$ 11,395	\$ 11,694	\$ 28,848	\$ 35,083	(\$6,235) -17.77%

	\$ 213	\$ 1,034			
	\$ -	\$ -			
	\$ -	\$ -			
	\$ -	\$ -			
	\$ 213	\$ 123	\$ 1,034	\$ 274	\$ 761 278.15%

\$ 11,608	\$ 11,817	\$ 29,882	\$ 35,357	\$ (5,474)	-15.48%
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est	\$ 986	\$ 2,573			
est	\$ -	\$ -			
est	\$ 7,199	\$ 8,380			
5%	\$ 236	\$ 597			
est	\$ -	\$ -			
est	\$ -	\$ 105			
est	\$ -	\$ -			
est	\$ 77	\$ 232			TRUE
10%	\$ 24	\$ 97			
10%	\$ 98	\$ 893			
contract	\$ 5,790	\$ 17,040			
	\$ 14,410	\$ 8,432	\$ 29,917	\$ 25,295	(\$4,622) -18.27%

est	\$ -	\$ -			
est	\$ -	\$ -			
est	\$ 40	\$ 128			
5%	\$ 77	\$ 230			
10%	\$ 99	\$ 198			
est	\$ 29	\$ 87			
est	\$ 119	\$ 224			

2027

BBWD Budget for FY27 (July 1, 2026 to June 30, 2027)

FY 2027

		FY 2026	BUDGET
1-0709	USPS	\$ 673	\$ 808
1-0711	Office Supplies	\$ 47	\$ 100
1-0712	Office Equipment	\$ -	\$ -
1-0714	District Events	\$ 224	
1-0716	Streamline (web page)	\$ 1,560	\$ 1,716
	TOTAL OFFICE EXPENSE	\$ 10,541	\$ 11,171
	INSURANCE		
1-0752	Property & Liability	\$ 11,519	\$ 12,095
1-0753	Bonding (Pres / Treas / Clerk)	\$ -	\$ 1,000
	TOTAL INSURANCE	\$ 11,519	\$ 13,095
	ACCOUNTING		
1-0772	Grimstad (Audit)	\$ 2,000	\$ 2,500
1-0773	Accounting	\$ 10,373	\$ 10,500
	TOTAL ACCOUNTING	\$ 12,373	\$ 13,000
	BANK CHARGES		
1-0786	NSF/ACH Returned Check	\$ 74	\$ 100
1-0787	Other Charges	\$ 88	\$ 100
1-0789	Bank ACH Fees	\$ 200	\$ 200
1-0790	Credit Card Fees	\$ 521	\$ 600
QuickBooks	QuickBooks Fees		\$ -
	TOTAL BANK CHARGES	\$ 882	\$ 1,000
	TOTAL BUDGETED EXPENSES	\$ 179,697	\$ 139,446
	Contingency		\$ 19,736
	TOTAL EXPENSE	\$ 179,697	\$ 159,182
	OPERATING PROFIT / (LOSS)	\$ (39,517)	\$ -

SPECIAL SPENDING

	MASTER PLAN DEVELOPMENT - Contingent on \$50K SIPP Award	
	Reservoir and Treatment Plant Investigation	\$ 4,351
	Distribution System Investigation	\$ 22,916
	Engineering	Covered by SIPP
	TOTAL FY27 MASTER PLAN DEVELOPMENT SPENDING	\$ 27,267
	CAPITAL IMPROVEMENTS	
1-8001	Water Plant Maint/Improvement (Capital)	\$ 33,950
	Distribution Line Improvements (Capital)	\$ -
1-8002	District Office maint/improvement (Capital)	\$ 17,350
	TOTAL CAPITAL IMPROVEMENTS	\$ 51,300
	AWSE-6 GRANT	
1-0601A	Opportunity Analysis and Engineering Report	\$ 21,193
1-0601B	System Flushing & Distribution Line Evaluation	\$ 2,232
1-0601C	Accounting Services	\$ 225
END	AWSE-6 GRANT TOTAL	\$ 23,650

Month Ending		Month Num = 9				
9/30/26		Year to Date				
Actual	Plan	Actual	Plan	Variance	%	
\$ 167		\$ 245				
\$ -		\$ -				
\$ -		\$ -				
\$ 3,000		\$ 3,000				
\$ 3,530	\$ 705	\$ 4,111	\$ 3,830	(\$281)	-7.34%	
\$ -		\$ -				
\$ -		\$ 950				
\$ -	\$ -	\$ 950	\$ -	(\$950)		
\$ -		\$ -				
\$ 1,665		\$ 3,398				
\$ 1,665	\$ 3,375	\$ 3,398	\$ 5,125	\$1,728	33.71%	
\$ -		\$ -				
\$ -		\$ 30				
\$ 25		\$ 50				
\$ 3		\$ 11				
\$ 59		\$ 145				
\$ 87	\$ 83	\$ 236	\$ 250	\$14	5.66%	
\$ 19,692	\$ 12,595	\$ 38,611	\$ 34,500	\$ (4,111)	-11.92%	
\$ (8,085)		\$ (8,728)				

if awarded, the budget resolution will be updated

\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ -	\$ -	\$ -	\$ -	\$0		
\$ 2,366		\$ 6,378				
\$ -		\$ 451				
\$ 90		\$ 180				
\$ 2,456	\$ -	\$ 7,008	\$ -	(\$7,008)		

[illegible]

AWSE-6 Grant

Starting Balance				\$ 38,100.00	
Account #	Activity	Proposed Usage	Hours	Rate	Starting Balance
1-0601A	A	Secondary Water Supply Line to Reservoir Preliminary Engineering Proposal Funding Opportunity Identification	na	na	\$ 25,000.00 \$ (152.37)
1-0601A	A	Distribution Line Improvements - Consulting Work	na	na	\$ 5,000.00 \$ 2,582.00
1-0601B	B	System Flushing / Distribution Line Evaluation Flushing Activity Fire Hydrant Functionality / Assessment Critical repairs uncovered during flushing Shutoff / Blow Off Assessment	na	na	\$ 4,500.00 \$ (5,602.42)
1-0601C	C	Project Accounting Services	80	\$ 45.00	\$ 3,600.00 \$ 3,195.00
				TOTAL	\$ 38,100.00 \$ 22.21