

SOUTHWOOD PARK WATER DISTRICT
Balance Sheet
As of July 31, 2026

	<u>Jul 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
ONPOINT - CHECKING	17,142.13
ONPOINT - SAVINGS	169,901.69
Total Checking/Savings	187,043.82
Other Current Assets	
DUE FROM (DUE TO) HILAND WATER	-2,512.14
Total Other Current Assets	-2,512.14
Total Current Assets	184,531.68
TOTAL ASSETS	184,531.68
LIABILITIES & EQUITY	
Equity	
Fund Balance	187,550.01
Net Income	-3,018.33
Total Equity	184,531.68
TOTAL LIABILITIES & EQUITY	184,531.68

SOUTHWOOD PARK WATER DISTRICT

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Register: ONPOINT - CHECKING

From 06/20/2026 through 08/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/24/2026	4677	K.C. ROGERS	MEETING EXPENSE	MAY 2026 BO...	30.00	X		36,553.74
06/24/2026	4678	KELLI BYRD	MEETING EXPENSE	MAY 2026 BO...	30.00	X		36,523.74
06/24/2026	4679	JIM HILKER	MEETING EXPENSE	MAY 2026 BO...	30.00	X		36,493.74
06/24/2026	4680	SEVERIN HOLDEN	MEETING EXPENSE	MAY 2026 BO...	30.00			36,463.74
06/24/2026	4681	NW Natural Water S...	DUE FROM (DUE TO...	INV: 83053	6,153.90	X		30,309.84
06/24/2026	4682	DANIEL ZIMMER...	PROFESSIONAL FEE...	INV: 391 - Jun...	535.00	X		29,774.84
06/25/2026	AUTO P...	PORTLAND GENE...	UTILITIES	ELECTRICITY	1,227.31	X		28,547.53
06/25/2026	AUTO P...	CITY OF PORTLAND	WATER PURCHASE	Service Period:...	100.24	X		28,447.29
06/27/2026	DEBIT C...	OHA DWS	OFFICE EXPENSE	OHA ANNUA...	675.00	X		27,772.29
06/29/2026	AUTO P...	Ziply Fiber - (Frontier)	UTILITIES	503-684-1579-...	80.00	X		27,692.29
06/30/2026			INTEREST INCOME	Interest		X	1.45	27,693.74
07/10/2026			DUE FROM (DUE TO...	Deposit		X	3,543.20	31,236.94
07/23/2026	AUTO P...	CITY OF PORTLAND	WATER PURCHASE	Service Period:...	74.14	X		31,162.80
07/28/2026	AUTO P...	Ziply Fiber - (Frontier)	UTILITIES	503-684-1579-...	80.00	X		31,082.80
07/29/2026	AUTO P...	PORTLAND GENE...	UTILITIES	ELECTRICITY	1,280.20	X		29,802.60
07/29/2026	4683	K.C. ROGERS	MEETING EXPENSE	JUNE 2026 B...	30.00			29,772.60
07/29/2026	4684	KELLI BYRD	MEETING EXPENSE	JUNE 2026 B...	30.00			29,742.60
07/29/2026	4685	JIM HILKER	MEETING EXPENSE	JUNE 2026 B...	30.00			29,712.60
07/29/2026	4686	SEVERIN HOLDEN	MEETING EXPENSE	JUNE 2026 B...	30.00			29,682.60
07/29/2026	4687	NW Natural Water S...	DUE FROM (DUE TO...	INV: 83322	8,737.24			20,945.36
07/29/2026	4688	DANIEL ZIMMER...	PROFESSIONAL FEES	JULY 2026 AC...	550.00			20,395.36
07/29/2026	4689	CIVICPLUS LLC	OFFICE EXPENSE	INV: 380696	3,000.00			17,395.36
07/29/2026	4690	CMG OREGON	OFFICE EXPENSE	AD ID: 388606	254.78			17,140.58
07/31/2026			INTEREST INCOME	Interest		X	1.55	17,142.13
08/25/2026	AUTO P...	PORTLAND GENE...	UTILITIES	ELECTRICITY	1,324.94			15,817.19
08/25/2026	AUTO P...	CITY OF PORTLAND	WATER PURCHASE	Service Period:...	82.82			15,734.37
08/26/2026	4691	K.C. ROGERS	MEETING EXPENSE	JULY 2026 B...	30.00			15,704.37
08/26/2026	4692	KELLI BYRD	MEETING EXPENSE	JULY 2026 B...	30.00			15,674.37
08/26/2026	4693	SEVERIN HOLDEN	MEETING EXPENSE	JULY 2026 B...	30.00			15,644.37
08/26/2026	4694	JIM HILKER	MEETING EXPENSE	JULY 2026 B...	30.00			15,614.37
08/26/2026	4695	NW Natural Water S...	DUE FROM (DUE TO...	INV: 83615	12,577.11			3,037.26
08/26/2026	4696	DANIEL ZIMMER...	PROFESSIONAL FEE...	INV: 402 - AU...	550.00			2,487.26
08/28/2026	AUTO P...	Ziply Fiber - (Frontier)	UTILITIES	503-684-1579-...	80.00			2,407.26

SOUTHWOOD PARK WATER DISTRICT
Reconciliation Detail
ONPOINT - CHECKING, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						34,562.64
Cleared Transactions						
Checks and Payments - 9 items						
Check	05/27/2026	4671	K.C. ROGERS	X	-30.00	-30.00
Check	06/24/2026	4681	NW Natural Water S...	X	-6,153.90	-6,183.90
Check	06/24/2026	4682	DANIEL ZIMMERMAN	X	-535.00	-6,718.90
Check	06/24/2026	4679	JIM HILKER	X	-30.00	-6,748.90
Check	06/24/2026	4678	KELLI BYRD	X	-30.00	-6,778.90
Check	06/24/2026	4677	K.C. ROGERS	X	-30.00	-6,808.90
Check	07/23/2026	AUTO...	CITY OF PORTLAND	X	-74.14	-6,883.04
Check	07/28/2026	AUTO...	Ziply Fiber - (Frontier)	X	-80.00	-6,963.04
Check	07/29/2026	AUTO...	PORTLAND GENE...	X	-1,280.20	-8,243.24
Total Checks and Payments					-8,243.24	-8,243.24
Deposits and Credits - 2 items						
Deposit	07/10/2026			X	3,543.20	3,543.20
Deposit	07/31/2026			X	1.55	3,544.75
Total Deposits and Credits					3,544.75	3,544.75
Total Cleared Transactions					-4,698.49	-4,698.49
Cleared Balance					-4,698.49	29,864.15
Uncleared Transactions						
Checks and Payments - 10 items						
Check	05/27/2026	4673	SEVERIN HOLDEN		-30.00	-30.00
Check	06/24/2026	4680	SEVERIN HOLDEN		-30.00	-60.00
Check	07/29/2026	4687	NW Natural Water S...		-8,737.24	-8,797.24
Check	07/29/2026	4689	CIVICPLUS LLC		-3,000.00	-11,797.24
Check	07/29/2026	4688	DANIEL ZIMMERMAN		-550.00	-12,347.24
Check	07/29/2026	4690	CMG OREGON		-254.78	-12,602.02
Check	07/29/2026	4686	SEVERIN HOLDEN		-30.00	-12,632.02
Check	07/29/2026	4685	JIM HILKER		-30.00	-12,662.02
Check	07/29/2026	4684	KELLI BYRD		-30.00	-12,692.02
Check	07/29/2026	4683	K.C. ROGERS		-30.00	-12,722.02
Total Checks and Payments					-12,722.02	-12,722.02
Total Uncleared Transactions					-12,722.02	-12,722.02
Register Balance as of 07/31/2026					-17,420.51	17,142.13
Ending Balance					-17,420.51	17,142.13

SOUTHWOOD PARK WATER DISTRICT
Reconciliation Detail
ONPOINT - SAVINGS, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						169,887.26
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2026			X	14.43	14.43
Total Deposits and Credits					14.43	14.43
Total Cleared Transactions					14.43	14.43
Cleared Balance					14.43	169,901.69
Register Balance as of 07/31/2026					14.43	169,901.69
Ending Balance					14.43	169,901.69

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Cash Basis

SOUTHWOOD PARK WATER DISTRICT

Profit & Loss Budget vs. Actual

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
GRANT/LOAN	0.00	0.00	0.00	0.0%
INTEREST INCOME	15.98	0.00	15.98	100.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
WATER FEES	14,901.92	0.00	14,901.92	100.0%
Total Income	14,917.90	0.00	14,917.90	100.0%
Expense				
ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.0%
ASSOCIATION DUES	0.00	0.00	0.00	0.0%
CONTINGENCIES	0.00	0.00	0.00	0.0%
CONTRACT SERVICE	5,946.00	0.00	5,946.00	100.0%
CONTRACT SERVICE FEES	0.00	0.00	0.00	0.0%
EDUCATION - Conferences	0.00	0.00	0.00	0.0%
INSURANCE	0.00	0.00	0.00	0.0%
MEETING EXPENSE	120.00	0.00	120.00	100.0%
OFFICE EXPENSE	3,254.78	0.00	3,254.78	100.0%
PROFESSIONAL FEES				
ACCOUNTING	550.00	0.00	550.00	100.0%
ENGINEERING	0.00	0.00	0.00	0.0%
Total PROFESSIONAL FEES	550.00	0.00	550.00	100.0%
REPAIRS	6,528.39	0.00	6,528.39	100.0%
UTILITIES	1,360.20	0.00	1,360.20	100.0%
WATER PURCHASE	74.14	0.00	74.14	100.0%
WATER TESTING	102.72	0.00	102.72	100.0%
Total Expense	17,936.23	0.00	17,936.23	100.0%
Net Ordinary Income	-3,018.33	0.00	-3,018.33	100.0%
Other Income/Expense				
Other Expense				
CAPITAL PROJECT	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-3,018.33	0.00	-3,018.33	100.0%

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Cash Basis

SOUTHWOOD PARK WATER DISTRICT
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
GRANT/LOAN	0.00	0.00	0.00	0.0%
INTEREST INCOME	15.98	0.00	15.98	100.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
WATER FEES	14,901.92	0.00	14,901.92	100.0%
Total Income	14,917.90	0.00	14,917.90	100.0%
Expense				
ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.0%
ASSOCIATION DUES	0.00	0.00	0.00	0.0%
CONTINGENCIES	0.00	0.00	0.00	0.0%
CONTRACT SERVICE	5,946.00	0.00	5,946.00	100.0%
CONTRACT SERVICE FEES	0.00	0.00	0.00	0.0%
EDUCATION - Conferences	0.00	0.00	0.00	0.0%
INSURANCE	0.00	0.00	0.00	0.0%
MEETING EXPENSE	240.00	0.00	240.00	100.0%
OFFICE EXPENSE	3,254.78	0.00	3,254.78	100.0%
PROFESSIONAL FEES				
ACCOUNTING	1,100.00	0.00	1,100.00	100.0%
ENGINEERING	0.00	0.00	0.00	0.0%
Total PROFESSIONAL FEES	1,100.00	0.00	1,100.00	100.0%
REPAIRS	6,528.39	0.00	6,528.39	100.0%
UTILITIES	2,765.14	0.00	2,765.14	100.0%
WATER PURCHASE	156.96	0.00	156.96	100.0%
WATER TESTING	102.72	0.00	102.72	100.0%
Total Expense	20,093.99	0.00	20,093.99	100.0%
Net Ordinary Income	-5,176.09	0.00	-5,176.09	100.0%
Other Income/Expense				
Other Expense				
CAPITAL PROJECT	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-5,176.09	0.00	-5,176.09	100.0%

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Cash Basis

SOUTHWOOD PARK WATER DISTRICT
General Ledger
As of July 31, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Original Amount	Balance
BofA Cash Reservecs Z										0.00
Total BofA Cash Reservecs Z										0.00
CHECKING - KEY BANK										0.00
Total CHECKING - KEY BANK										0.00
ONPOINT - CHECKING										27,693.74
Deposit	07/10/2026				Deposit	DUE FROM (DUE TO) H...	3,543.20		3,543.20	31,236.94
Check	07/23/2026	AUTO ...		CITY OF PORTLAND	Service Period: 6/1/26 to 6/30/26	WATER PURCHASE		74.14	-74.14	31,162.80
Check	07/28/2026	AUTO ...		Ziply Fiber - (Frontier)	503-684-1579-062613-5	UTILITIES		80.00	-80.00	31,082.80
Check	07/29/2026	4683		K.C. ROGERS	JUNE 2026 BOARD MEETING	MEETING EXPENSE		30.00	-30.00	31,052.80
Check	07/29/2026	4684		KELLI BYRD	JUNE 2026 BOARD MEETING	MEETING EXPENSE		30.00	-30.00	31,022.80
Check	07/29/2026	4685		JIM HILKER	JUNE 2026 BOARD MEETING	MEETING EXPENSE		30.00	-30.00	30,992.80
Check	07/29/2026	4686		SEVERIN HOLDEN	JUNE 2026 BOARD MEETING	MEETING EXPENSE		30.00	-30.00	30,962.80
Check	07/29/2026	4687		NW Natural Water Services, LLC	INV: 83322	DUE FROM (DUE TO) H...	8,737.24		-8,737.24	22,225.56
Check	07/29/2026	4688		DANIEL ZIMMERMAN	JULY 2026 ACCOUNTING FEE	ACCOUNTING		550.00	-550.00	21,675.56
Check	07/29/2026	4689		CIVICPLUS LLC	INV: 380696	OFFICE EXPENSE		3,000.00	-3,000.00	18,675.56
Check	07/29/2026	AUTO ...		PORTLAND GENERAL ELECTRIC	ELECTRICITY	UTILITIES		1,280.20	-1,280.20	17,395.36
Check	07/29/2026	4690		CMG OREGON	AD ID: 388606	OFFICE EXPENSE		254.78	-254.78	17,140.58
Deposit	07/31/2026				Interest	INTEREST INCOME	1.55		1.55	17,142.13
Total ONPOINT - CHECKING							3,544.75	14,096.36		17,142.13
ONPOINT - SAVINGS										169,887.26
Deposit	07/31/2026				Interest	INTEREST INCOME	14.43		14.43	169,901.69
Total ONPOINT - SAVINGS							14.43	0.00		169,901.69
Accounts Receivable										0.00
Total Accounts Receivable										0.00
DUE FROM (DUE TO) HILAND WATER										-10,030.99
Deposit	07/10/2026				Deposit	ONPOINT - CHECKING		3,543.20	-3,543.20	-13,574.19
Check	07/29/2026	4687		NW Natural Water Services, LLC	INV: 83322	ONPOINT - CHECKING	8,737.24		8,737.24	-4,836.95
General Journal	07/31/2026	aje 313			Due from Hiland for July 2026	WATER FEES	14,901.92		14,901.92	10,064.97
General Journal	07/31/2026	aje 314			Balance owing to Hiland for July 2026 Inv: 83615	CONTRACT SERVICE		12,577.11	-12,577.11	-2,512.14
Total DUE FROM (DUE TO) HILAND WATER							23,639.16	16,120.31		-2,512.14
Undeposited Funds										0.00
Total Undeposited Funds										0.00
Accounts Payable										0.00
Total Accounts Payable										0.00
Fund Balance										-187,550.01
Total Fund Balance										-187,550.01
Opening Bal Equity										0.00
Total Opening Bal Equity										0.00
DEVELOPMENT FEES										0.00
Total DEVELOPMENT FEES										0.00
GRANT/LOAN										0.00
Total GRANT/LOAN										0.00
INTEREST INCOME										0.00
Deposit	07/31/2026				Interest	ONPOINT - SAVINGS		14.43	-14.43	-14.43
Deposit	07/31/2026				Interest	ONPOINT - CHECKING		1.55	-1.55	-15.98
Total INTEREST INCOME							0.00	15.98		-15.98
Miscellaneous Income										0.00
Total Miscellaneous Income										0.00
WATER FEES										0.00
General Journal	07/31/2026	aje 313			Receipts for July 2026 - CM83579	DUE FROM (DUE TO) H...		14,901.92	-14,901.92	-14,901.92
Total WATER FEES							0.00	14,901.92		-14,901.92
ADMINISTRATIVE SERVICES										0.00
Total ADMINISTRATIVE SERVICES										0.00
ASSOCIATION DUES										0.00
Total ASSOCIATION DUES										0.00
CONTINGENCIES										0.00
Total CONTINGENCIES										0.00

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Cash Basis

SOUTHWOOD PARK WATER DISTRICT
General Ledger
As of July 31, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Original Amount	Balance
CONTRACT SERVICE										0.00
General Journal	07/31/2026	aje 314			Monthly Management Fee July 2026 + 20% Markup	-SPLIT-	5,610.00		5,610.00	5,610.00
General Journal	07/31/2026	aje 314			Activation Fees + 20%markup	CONTRACT SERVICE	336.00		336.00	5,946.00
Total CONTRACT SERVICE							5,946.00	0.00		5,946.00
CONTRACT SERVICE FEES										0.00
Total CONTRACT SERVICE FEES										0.00
EDUCATION - Conferences										0.00
Total EDUCATION - Conferences										0.00
ELECTION										0.00
Total ELECTION										0.00
GENERAL SUPPLIES										0.00
Total GENERAL SUPPLIES										0.00
INSURANCE										0.00
Total INSURANCE										0.00
MEETING EXPENSE										0.00
Check	07/29/2026	4683		K.C. ROGERS	JUNE 2026 BOARD MEETING	ONPOINT - CHECKING	30.00		30.00	30.00
Check	07/29/2026	4684		KELLI BYRD	JUNE 2026 BOARD MEETING	ONPOINT - CHECKING	30.00		30.00	60.00
Check	07/29/2026	4685		JIM HILKER	JUNE 2026 BOARD MEETING	ONPOINT - CHECKING	30.00		30.00	90.00
Check	07/29/2026	4686		SEVERIN HOLDEN	JUNE 2026 BOARD MEETING	ONPOINT - CHECKING	30.00		30.00	120.00
Total MEETING EXPENSE							120.00	0.00		120.00
METERS										0.00
Total METERS										0.00
MISCELLANEOUS										0.00
Total MISCELLANEOUS										0.00
OFFICE EXPENSE										0.00
Check	07/29/2026	4689		CIVICPLUS LLC	INV: 380696: Streamline - Website Compliance Renewal	ONPOINT - CHECKING	3,000.00		3,000.00	3,000.00
Check	07/29/2026	4690		CMG OREGON	AD ID: 388606 - Publish LB-1	ONPOINT - CHECKING	254.78		254.78	3,254.78
Total OFFICE EXPENSE							3,254.78	0.00		3,254.78
PROFESSIONAL FEES										0.00
ACCOUNTING										0.00
Check	07/29/2026	4688		DANIEL ZIMMERMAN	INV: 393: JULY 2026 ACCOUNTING FEE	ONPOINT - CHECKING	550.00		550.00	550.00
Total ACCOUNTING							550.00	0.00		550.00
ENGINEERING										0.00
Total ENGINEERING										0.00
PROFESSIONAL FEES - Other										0.00
Total PROFESSIONAL FEES - Other										0.00
Total PROFESSIONAL FEES							550.00	0.00		550.00
Reconciliation Discrepancies										0.00
Total Reconciliation Discrepancies										0.00
REPAIRS										0.00
General Journal	07/31/2026	aje 314			Locate - Ticket 26225677	CONTRACT SERVICE	226.12		226.12	226.12
General Journal	07/31/2026	aje 314			WO: 060426 - Service Line Repair	CONTRACT SERVICE	2,158.28		2,158.28	2,384.40
General Journal	07/31/2026	aje 314			WO: 070126 - Meter Box Replacement	CONTRACT SERVICE	1,929.34		1,929.34	4,313.74
General Journal	07/31/2026	aje 314			Emergency Leak Repair @ 12965 SW 64th Ave	CONTRACT SERVICE	628.79		628.79	4,942.53
General Journal	07/31/2026	aje 314			Shutoff Water - Customer request for leak	CONTRACT SERVICE	149.59		149.59	5,092.12
General Journal	07/31/2026	aje 314			Reimbursable expenses to Hiland - Parts, Alexin, Consolidat...	CONTRACT SERVICE	1,436.27		1,436.27	6,528.39
Total REPAIRS							6,528.39	0.00		6,528.39
UTILITIES										0.00
Check	07/28/2026	AUTO ...		Ziply Fiber - (Frontier)	PUMP HOUSE INTERNET - WEB PAYMENT ON 6/29/26	ONPOINT - CHECKING	80.00		80.00	80.00
Check	07/29/2026	AUTO ...		PORTLAND GENERAL ELECTRIC	service 5/31/26 to 6/30/26	ONPOINT - CHECKING	1,280.20		1,280.20	1,360.20
Total UTILITIES							1,360.20	0.00		1,360.20
WATER PURCHASE										0.00
Check	07/23/2026	AUTO ...		CITY OF PORTLAND	Service Period: 6/1/26 to 6/30/26	ONPOINT - CHECKING	74.14		74.14	74.14
Total WATER PURCHASE							74.14	0.00		74.14
WATER TESTING										0.00
General Journal	07/31/2026	aje 314			Sample Collection - PFas	CONTRACT SERVICE	102.72		102.72	102.72
Total WATER TESTING							102.72	0.00		102.72

SOUTHWOOD PARK WATER DISTRICT
General Ledger
As of July 31, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Original Amount	Balance
WEBSITE										0.00
Total WEBSITE										0.00
WORKMEN'S COMP.										0.00
Total WORKMEN'S COMP.										0.00
Other Income										0.00
Total Other Income										0.00
CAPITAL PROJECT										0.00
Total CAPITAL PROJECT										0.00
No acct										0.00
Total no acct										0.00
TOTAL							45,134.57	45,134.57		0.00