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02/09/26

Accrual Basis

# Water & Sewer Profit & Loss Budget vs. Actual July 2025 through January 2026

|                                      | Jul '25 - Jan 26  | Budget            | \$ Over Budget      | % of Budget  |
|--------------------------------------|-------------------|-------------------|---------------------|--------------|
| <b>Ordinary Income/Expense</b>       |                   |                   |                     |              |
| <b>Income</b>                        |                   |                   |                     |              |
| 4201 - Water Service Charges         | 77,585.00         | 150,000.00        | (72,415.00)         | 51.7%        |
| 4202 - Sewer Service Charges         | 63,885.00         | 125,000.00        | (61,115.00)         | 51.1%        |
| 4203 - Shut Off Fees                 | 0.00              | 30.00             | (30.00)             | 0.0%         |
| 4206 - Finance Charges               | 0.00              | 230.00            | (230.00)            | 0.0%         |
| 4208 - W&S Installation Fees         | 479.34            | 500.00            | (20.66)             | 95.9%        |
| 4410 - Interest Income               | 17.24             | 50.00             | (32.76)             | 34.5%        |
| 4601 - Misc. Office Revenue          | 6,460.00          |                   |                     |              |
| 4800 - Transfers In                  | 0.00              | 24,006.00         | (24,006.00)         | 0.0%         |
| 4800.01 - Transfer In From Seaport   | 0.00              | 3,800.00          | (3,800.00)          | 0.0%         |
| <b>Total Income</b>                  | <b>148,426.58</b> | <b>303,616.00</b> | <b>(155,189.42)</b> | <b>48.9%</b> |
| <b>Gross Profit</b>                  | <b>148,426.58</b> | <b>303,616.00</b> | <b>(155,189.42)</b> | <b>48.9%</b> |
| <b>Expense</b>                       |                   |                   |                     |              |
| 5001 - Wages                         | 59,567.50         | 93,000.00         | (33,432.50)         | 64.1%        |
| 5005 - PERS Expense                  | 13,104.85         | 20,460.00         | (7,355.15)          | 64.1%        |
| 5010 - Payroll Taxes                 | 4,758.34          | 7,115.00          | (2,356.66)          | 66.9%        |
| 5015 - Health/Life Insurance         | 10,685.47         | 22,626.00         | (11,940.53)         | 47.2%        |
| 5020 - Workman's Comp. Insurance     | 0.00              | 2,500.00          | (2,500.00)          | 0.0%         |
| 5201 - Chemicals                     | 12,346.17         | 20,800.00         | (8,453.83)          | 59.4%        |
| 5202 - Water Testing Services        | 2,884.52          | 8,000.00          | (5,115.48)          | 36.1%        |
| 5203 - Water Rights Service Fee      | 0.00              | 50.00             | (50.00)             | 0.0%         |
| 5204 - Water Testing Supplies        | 0.00              | 1,500.00          | (1,500.00)          | 0.0%         |
| 5207 - Water Plant Maintenance       | 1,579.27          | 1,500.00          | 79.27               | 105.3%       |
| 5208 - Booster Station Maint.        | 1,695.71          |                   |                     |              |
| 5211 - Water System Maintenance      | 39,013.04         | 30,000.00         | 9,013.04            | 130.0%       |
| 5213 - Sewer System Maint.           | 0.00              | 2,500.00          | (2,500.00)          | 0.0%         |
| 5220 - KGB Fees                      | 100,705.70        | 101,737.00        | (1,031.30)          | 99.0%        |
| 5301 - Office Supplies               | 43.90             | 3,500.00          | (3,456.10)          | 1.3%         |
| 5310 - Postage                       | 46.35             | 650.00            | (603.65)            | 7.1%         |
| 5313 - Bank Charges                  | 642.83            | 2,000.00          | (1,357.17)          | 32.1%        |
| 5455 - Computer Supplies             | 0.00              | 4,982.00          | (4,982.00)          | 0.0%         |
| 5460 - Computer Support/Internet     | 2,952.88          | 0.00              | 2,952.88            | 100.0%       |
| 5510 - Utilities                     | 2,475.30          | 3,000.00          | (524.70)            | 82.5%        |
| 5511 - Electricity-Booster Station   | 145.26            | 2,000.00          | (1,854.74)          | 7.3%         |
| 5515 - Telephone                     | 554.37            | 6,000.00          | (5,445.63)          | 9.2%         |
| 5520 - Oil                           | 0.00              | 8,000.00          | (8,000.00)          | 0.0%         |
| 5525 - Landfill                      | 0.00              | 1,500.00          | (1,500.00)          | 0.0%         |
| 5530 - Supplies                      | 2,924.21          | 1,600.00          | 1,324.21            | 182.8%       |
| 5545 - Tools                         | 7,227.08          |                   |                     |              |
| 5551 - Furnace Maintenance           | 0.00              | 1,500.00          | (1,500.00)          | 0.0%         |
| 5610 - Property/Contents Ins.        | 9,023.79          | 470.00            | 8,553.79            | 1,920.0%     |
| 5611 - Ins./Property Water Storage   | 9,023.79          | 552.00            | 8,471.79            | 1,634.7%     |
| 5612 - Ins./Property Water Treatment | 9,023.79          | 4,787.00          | 4,236.79            | 188.5%       |
| 5613 - Ins. Property-New Water Plant | 9,023.79          | 11,705.00         | (2,681.21)          | 77.1%        |

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**Water & Sewer**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through January 2026**

|                                        | Jul '25 - Jan 26    | Budget             | \$ Over Budget     | % of Budget   |
|----------------------------------------|---------------------|--------------------|--------------------|---------------|
| 5630 - General Liability Insurance     | 9,023.79            | 2,851.00           | 6,172.79           | 316.5%        |
| 5740 - Dues/Fees                       | 356.75              | 1,500.00           | (1,143.25)         | 23.8%         |
| 5745 - Business Development/Meals      | 0.00                | 500.00             | (500.00)           | 0.0%          |
| 6010 - Travel - Transportation/Lodging | 266.48              | 0.00               | 266.48             | 100.0%        |
| 6011 - Travel - Per Diem               | 816.00              |                    |                    |               |
| 6040 - Registration                    | 0.00                | 350.00             | (350.00)           | 0.0%          |
| 7000 - Late & CC Processing Fees       | 19.63               |                    |                    |               |
| 7002 - Vehicle Operation               | 0.00                | 1,400.00           | (1,400.00)         | 0.0%          |
| 7071 - Truck Expense - Chevy           | 738.42              | 2,900.00           | (2,161.58)         | 25.5%         |
| 7073 - Truck Insurance - Chevy         | 9,023.79            | 1,186.00           | 7,837.79           | 760.9%        |
| 7074 - Truck Maintenance - Chevy       | 59.98               | 1,500.00           | (1,440.02)         | 4.0%          |
| <b>Total Expense</b>                   | <b>319,752.75</b>   | <b>376,221.00</b>  | <b>(56,468.25)</b> | <b>85.0%</b>  |
| <b>Net Ordinary Income</b>             | <b>(171,326.17)</b> | <b>(72,605.00)</b> | <b>(98,721.17)</b> | <b>236.0%</b> |
| <b>Net Income</b>                      | <b>(171,326.17)</b> | <b>(72,605.00)</b> | <b>(98,721.17)</b> | <b>236.0%</b> |