Spring Creek Cow Creek Sanitary District
Profit & Loss

	1 Water	2 Sewer	TOTAL
	PROPOSED 2027 BUDGET (40%/60% alloc)		
Ordinary Income/Expense	Jan - Dec 27	Jan - Dec 27	Jan - Dec 27
Income			
401 · Water Fees	182,398.42		182,398.42
402 · Sewer Fees		121,839.06	121,839.06
Fee increase to balance budget	50,740.86	76,111.28	126,852.14
404 · Hookup Fees	17,500.00	28,000.00	45,500.00
405 · Meter Fees - Residential	1,500.00		1,500.00
407 · Transfer Fees	100.00	150.00	250.00
408 · Penalties	320.00	480.00	800.00
409 · Miscellaneous Revenue	1,440.00	2,160.00	3,600.00
410 · Interest Income	1,200.00	1,800.00	3,000.00
415 · Other Income	0.00	0.00	0.00
454 · Developer Fees			0.00
499 · ARPA and CWFCP Grant			0.00
Total Income	255,199.27	230,540.34	485,739.62
Cost of Goods Sold			
500 · Cost of Water	75,179.62		75,179.62
501 · Cost of Meters	1,400.00		1,400.00
Total COGS	76,579.62		76,579.62
Gross Profit	178,619.65	230,540.34	409,160.00
Expense			
601 · Auto Expense	2,000.00	3,000.00	5,000.00
605 · Accounting & Clerking Fees	32,000.00	48,000.00	80,000.00
610 · Bank Service Fees	1,000.00	1,500.00	2,500.00
615 · Consultant Fees Expense	4,800.00	7,200.00	12,000.00
616 · Contract Labor	0.00		0.00
618 · Depreciation Expense	514.00	771.00	1,285.00
620 · Insurance Expense	2,000.00	3,000.00	5,000.00
622 · Legal Fees	32,000.00	48,000.00	80,000.00
623 · Miscellaneous Expense	40.00	60.00	100.00
624 · Rent Expense	200.00	300.00	500.00
625 · Repairs and Maintenance	18,160.00	27,240.00	45,400.00
627 · Supplies and Materials	5,320.00	7,980.00	13,300.00
630 · Utilities			
630.1 · Electricity - Water Meters	7,500.00		7,500.00
630.2 · Electricity - Sewer Meters		10,000.00	10,000.00
630.3 · Telephone	700.00	1,050.00	1,750.00
630.4 · Trash Disposal	120.00	180.00	300.00
Total 630 · Utilities	8,320.00	11,230.00	19,550.00
Long Term Operating Maintenance	16,000.00	24,000.00	40,000.00
635 · Water Testing	250.00		250.00
Sewer Testing	0.00	6,000.00	6,000.00
640 · Publications Expense	800.00	1,200.00	2,000.00
645 · Office Supplies	1,800.00	2,700.00	4,500.00
650 · Wages Expense	31,724.00	47,586.00	79,310.00
655 · Payroll Tax Expense	2,266.00	3,399.00	5,665.00
660 · Employee Benefits	2,520.00	3,780.00	6,300.00
670 · Travel & Conference Exp	200.00	300.00	500.00
675 · Billing Software	0.00	0.00	0.00
Total Expense	161,914.00	247,246.00	409,160.00
Net Ordinary Income	16,705.65	-16,705.66	-0.00
Net Income	**16,705.65**	**-16,705.66**	**-0.00**
451 · Water Surcharge (DW-01 Funding)	27,223.80		27,223.80
452 · Sewer Surcharge (CW-01 Funding)		52,713.60	52,713.60
453 · Water Surcharge (DW-02 Funding)	18,033.60		18,033.60
454 · Sewer Surcharge (CW-02 Funding)		228,000.00	228,000.00
Debt Service (DW-01)	-20,053.36		
Debt Service (CW-01)		-38,977.64	
Debt Service (DW-02)	-17,472.00		
Debt Service (CW-02)		-221,430.00	
	7,732.04	20,305.96	

DEBT SERVICING COSTS				
	Water Tower Impr Loan service DW-01	5,013.34	Quarterly	$ 20,053.36
	Lagoon Improvement Loan service CW-01	9,744.41	Quarterly	$ 38,977.64
	Water Tower Impr Loan service DW-02	4,368.00	Quarterly	$ 17,472.00
	Lagoon Improvement Loan service CW-02	55,357.50	Quarterly	$ 221,430.00