

**Spring Creek Cow Creek Sanitary District
Profit & Loss**

2027 BUDGET (40%/60% alloc)				
Ordinary Income/Expense	1 Water	2 Sewer	TOTAL	
	Jan - Dec 27	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