

# WF

|                                               |                   | Oct '24 - Sep 25  | Budget               | \$ Over Budget | % of Budget | 25-26 Proposed |                                |
|-----------------------------------------------|-------------------|-------------------|----------------------|----------------|-------------|----------------|--------------------------------|
| <b>Ordinary Income/Expenses</b>               |                   |                   |                      |                |             |                |                                |
| <b>Income</b>                                 |                   |                   |                      |                |             |                |                                |
| <b>340.000 - Charges For Services</b>         |                   |                   |                      |                |             |                |                                |
| 343.310 - Water Sales - Residents             | 225,820.40        | 293,800.00        | -\$67,979.60         | 76.9%          | \$          | 293,800        |                                |
| 343.312 - Water Sales - Commercial            | 28,164.53         | 55,000.00         | -\$26,835.47         | 51.2%          | \$          | 55,000         |                                |
| 343.313 - Additional Water Sales              | 1,050.29          | 0.00              | \$1,050.29           | 100.0%         |             |                |                                |
| 343.320 - Garbage                             | 63,608.17         | 75,000.00         | -\$11,391.83         | 84.8%          | \$          | 75,000         |                                |
| 343.321 - Garbage Administration Fees         | 3,802.36          | 4,300.00          | -\$497.64            | 88.4%          | \$          | 4,300          |                                |
| 343.350 - Penalties                           | 9,375.00          | 7,000.00          | \$2,375.00           | 133.9%         | \$          | 9,375          |                                |
| 343.351 - Re-Connect Fees                     | 560.00            | 500.00            | \$60.00              | 112.0%         | \$          | 560            |                                |
| 343.352 - New Connection Fees                 | 1,576.45          | 3,000.00          | -\$1,423.55          | 52.5%          | \$          | 1,576          |                                |
| 343.353 - New Meter Fees                      | 1,529.00          | 0.00              | \$1,529.00           | 100.0%         | \$          | 1,529          |                                |
| 343.494 - Fire Protection - Hydrants          | 0.00              | 12,096.00         | -\$12,096.00         | 0.0%           | \$          | 12,096         |                                |
| <b>Total 340.000 - Charges For Services</b>   | <b>335,486.20</b> | <b>450,696.00</b> | <b>-\$115,209.80</b> | <b>74.4%</b>   |             |                |                                |
| <b>360.000 - Miscellaneous Revenues</b>       |                   |                   |                      |                |             |                |                                |
| 361.100 - Interest Income                     | 7,975.36          | 500.00            | \$7,475.36           | 1,595.1%       | \$          | 500            |                                |
| 365.105 - Lien Fees Received                  | 0.00              | 2,000.00          | -\$2,000.00          | 0.0%           | \$          | 2,000          |                                |
| 365.125 - Recovery of Utility Liens           | 0.00              | 0.00              | \$0.00               | 0.0%           | \$          | -              |                                |
| 365.200 - Bad Check Fee                       | 90.00             | 100.00            | -\$10.00             | 90.0%          | \$          | 100            |                                |
| 369.900 - Other Miscellaneous                 | 0.00              | 0.00              | \$0.00               | 0.0%           |             |                |                                |
| <b>Total 360.000 - Miscellaneous Revenues</b> | <b>8,065.36</b>   | <b>2,600.00</b>   | <b>\$5,465.36</b>    | <b>310.2%</b>  |             |                |                                |
| <b>Total Income</b>                           | <b>343,551.56</b> | <b>453,296.00</b> | <b>-\$109,744.44</b> | <b>75.8%</b>   |             |                |                                |
| <b>Gross Profit</b>                           | <b>343,551.56</b> | <b>453,296.00</b> | <b>-\$109,744.44</b> | <b>75.8%</b>   |             |                |                                |
| <b>Expense</b>                                |                   |                   |                      |                |             |                |                                |
| 533.121 - Maintenance Operator                | 567.00            |                   |                      |                | \$          | 52,000         | Incorrect Payroll entry cannot |
| 533.123 - Overtime                            |                   |                   |                      |                | \$          | 2,500          |                                |
| 533.190 - Accrued Compensated Absences        |                   |                   |                      |                | \$          | 4,400          |                                |
| 533.210 - Fica Taxes                          | 43.37             |                   |                      |                | \$          | 4,200          | Incorrect Payroll Entry cannot |
| 533.220 - Retirement                          |                   |                   |                      |                | \$          | 7,600          |                                |
| 533.250 - Employee Training                   |                   |                   |                      |                | \$          | 1,000          |                                |
| 533.320 - Accounting & Auditing               | 1,525.00          | 15,000.00         | -\$13,475.00         | 10.2%          | \$          | 3,000          |                                |

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|-------------------------------------------|-----------|-----------|--------------|----------|-----------|-------------|
| 533.322 · Legal Services                  | 300.00    | 1,000.00  | -\$700.00    | 30.0%    | \$ -      |             |
| 533.341 · Plant Operator (Water Pro)      | 92,233.75 | 68,640.00 | \$23,593.75  | 134.4%   | \$ 68,640 |             |
| 533.342 · Contract - Water Billing System | 20,210.52 | 22,000.00 | -\$1,789.48  | 91.9%    | \$ 22,000 |             |
| 533.361 · Chemical Expense                | 18,192.03 | 10,000.00 | \$8,192.03   | 181.9%   | \$ 22,000 |             |
| 533.413 · Telephone & DSL                 | 0.00      | 2,500.00  | -\$2,500.00  | 0.0%     | \$ 600    |             |
| 533.430 · Electric                        | 18,469.20 | 20,000.00 | -\$1,530.80  | 92.3%    | \$ 22,000 |             |
| 533.450 · Insurance - Bldg/Equip/Flood    | 32,604.00 | 62,000.00 | -\$29,396.00 | 52.6%    | ?         |             |
| 533.452 · Insurance - General Liability   | 18,674.00 | 3,500.00  | \$15,174.00  | 533.5%   | ?         |             |
| 533.454 · Insurance - Diesel Tank         | 560.55    | 555.00    | \$5.55       | 101.0%   | ?         |             |
| 533.461 · Repair - Plant                  | 19,003.65 | 20,000.00 | -\$996.35    | 95.0%    | \$ 20,000 |             |
| 533.462 · Repair - Lines & Mains (Parts)  | 4,352.26  | 12,000.00 | -\$7,647.74  | 36.3%    | \$ 6,000  |             |
| 533.463 · Repair - Lines & Mains (Labor)  | 5,345.00  | 5,000.00  | \$345.00     | 106.9%   | \$ 5,000  |             |
| 533.464 · Replace Meters (Parts)          | 1,595.10  | 2,000.00  | -\$404.90    | 79.8%    | \$ 2,000  |             |
| 533.465 · Replace Meters (Labor)          | 0.00      | 0.00      | \$0.00       | 0.0%     |           |             |
| 533.466 · Replacement Parts               | 671.83    | 12,000.00 | -\$11,328.17 | 5.6%     | \$ 6,000  |             |
| 533.468 · Repair - Equipment              | 5,423.44  | 10,000.00 | -\$4,576.56  | 54.2%    | \$ 15,000 |             |
| 533.469 · Repair Reserve                  | 15,000.00 | 0.00      |              |          | \$ -      |             |
| 533.470 · New Main and Line Project       | 3,000.00  | 40,000.00 | -\$37,000.00 | 7.5%     | \$ 40,000 |             |
| 533.480 · New Water Purchase from Inglis  | 2,000.00  | 3,000.00  | -\$1,000.00  | 66.7%    | \$ 3,000  |             |
| 533.492 · Liens Filed                     | 0.00      | 150.00    | -\$150.00    | 0.0%     | \$ 150    |             |
| 533.496 · Miscellaneous Expenses          | 15,361.52 | 1,000.00  | \$14,361.52  | 1,536.2% | \$ 1,000  | meter reads |
| 533.510 · Office Supplies                 | 936.00    |           |              |          | \$ 1,000  |             |
| 533.520 · Uniforms                        | 39.99     |           |              |          | \$ 300    |             |
| 533.522 · Gas & Oil - Truck               | 50.00     |           |              |          | \$ 6,700  |             |
| 533.524 · Fuel & Oil - Equipment          | 0.00      | 100.00    | -\$100.00    | 0.0%     | \$ 500    |             |
| 533.526 · Diesel Fuel - Generator         | 2,123.76  | 400.00    | \$1,723.76   | 530.9%   | \$ 1,500  |             |
| 533.540 · Subscriptions-Memberships-Dues  | 537.20    | 875.00    | -\$337.80    | 61.4%    | \$ 875    |             |
| 533.541 · Permits - Gov't Fees            | 1,070.00  | 1,100.00  | -\$30.00     | 97.3%    | \$ 1,100  |             |
| 533.577 · Testing                         | 14,185.00 | 6,600.00  | \$7,585.00   | 214.9%   |           |             |
| 533.590 · Contract - Generator            | 1,640.96  | 1,600.00  | \$40.96      | 102.6%   | \$ 1,700  |             |
| 533.593 · Contract - Water Tower          | 7,200.00  | 7,500.00  | -\$300.00    | 96.0%    | \$ 7,500  |             |
| 533.594 · Contract - Storage Tanks        | 0.00      | 2,250.00  | -\$2,250.00  | 0.0%     | \$ 2,500  |             |
| 533.640 · Capital Outlay Equipment        | 10,000.00 | 10,000.00 | \$0.00       | 100.0%   | \$ 33,000 |             |

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|-------------------------------------------|-------------|------------|---------------|----------|-------------------|
| 533.721 · Debt Service-SRF Loan Int.      | 493,185.36  | 45,540.00  | \$447,645.36  | 1,083.0% |                   |
| 533.722 · Debt service Main replacement   | 9,081.04    | 9,900.00   | -\$818.96     | 91.7%    | find out balance! |
| 533.723 · Debt Svc Main replcmnt loan GF  | 0.00        | 5,989.00   | -\$5,989.00   | 0.0%     | ?                 |
| 533.725 · Interest Exp Main Replace Ln GF | 200.42      | 1,067.00   | -\$866.58     | 18.8%    | make a payment    |
| 533.726 · Interest Expense - FWRA         | 575.06      | 2,458.00   | -\$1,882.94   | 23.4%    |                   |
| 534.433 · Contract - Garbage (Waste Pro)  | 68,975.10   | 75,904.00  | -\$6,928.90   | 90.9%    |                   |
| Total Expense                             | 884,932.11  | 481,628.00 | \$403,304.11  | 183.7%   |                   |
| Net Ordinary Income                       | -541,380.55 | -28,332.00 | -\$513,048.55 | 1,910.8% |                   |
| Net Income                                | -541,380.55 | -28,332.00 | -\$513,048.55 | 1,910.8% |                   |