

ACCT #		Actuals for FY2025	BUDGET
	INCOME		
	INCOME from OPERATIONS		
1-0401	Water Sales	\$ 122,206	\$ 123,090
1-0402	Water Sales Late Fees	\$ 169	\$ 300
1-0403	Transfer of Service	\$ -	\$ 100
1-0404	Service Disconnects	\$ -	\$ 100
1-0405	Hookups	\$ -	\$ 600
1-0406	SDC Account Allocation	\$ -	
	INTEREST INCOME		
1-0410	Interest Income		\$ -
1-0412	Interest OSB SDC	\$ 2	
1-0414	Interest OCB District Fund	\$ 584	\$ 594
	Interest OCB General Fund	\$ 3,039	\$ 1,612
	OTHER INCOME and ADJUSTMENTS		
5010	Credit Card Fees	\$ 214	\$ 250
5009	Returned check charges	\$ 210	-
Unapplied	Unapplied cash income		\$ -
1-0112	Accounts Receivable	\$ 525	\$ -
1499	Undeposited Funds		\$ -
	Other (such as voided checks)	\$ -	\$ -
	TOTAL OPERATING INCOME	\$ 126,949	\$ 126,646
	OTHER INCOME SOURCES		
1-0450	Property Tax Income	\$ 59,406	\$ 60,594
	AWSE-6 Grant Income	\$ 38,100	
	TOTAL OTHER INCOME	\$ 97,506	\$ 60,594
	OPERATING EXPENSES		
	PLANT EXPENSE		
	Maintenance/Repair/Improvement		
0700.1	Water Plant Maintenance	\$ 17,688	\$ 7,500
0700.10	District Office maintenance	\$ 64	\$ 7,500
0700.11	Customer maintenance/repairs	\$ 5,183	
0700.20	Tools/Equipment	\$ 95	
0700.4	Tank maintenance/repair	\$ 9,360	\$ 5,400
0700.6	Dock Repair		
	Total Maintenance/Repair/Improvement	\$ 32,390	\$ 20,400
1-0701	Plant Contractor Hiland-NW Natural Water	\$ 63,850	\$ 59,400
	TOTAL PLANT EXPENSE	\$ 96,240	\$ 79,800
	OFFICE EXPENSE		
1-0706	Licenses & Fees	\$ 1,029	\$ 1,326
1-0707	Membership Fees	\$ 1,140	\$ 1,020
1-0709	USPS	\$ 256	\$ 663
1-0711	Office Supplies	\$ 340	\$ 459
	Office Equipment	\$ -	\$ -
1-0716	Streamline (web page)	\$ 1,080	\$ 1,632
	TOTAL OFFICE EXPENSE	\$ 3,845	\$ 5,100
	INSURANCE		
1-0752	Property & Liability	\$ 10,031	\$ 10,432
1-0753	Bonding (Pres / Treas / Clerk)	\$ 180	\$ 1,000
	TOTAL INSURANCE	\$ 10,211	\$ 11,432
	UTILITIES		
1-0761	Electric (office)	\$ 1,553	\$ 1,466
1-0762	Telephone	\$ 3,515	\$ 3,727
1-0763	Electric (Plant)	\$ 3,793	\$ 3,681
1-0764	Propane	\$ 203	\$ 282
1-0765	Garbage & Recycling Service	\$ -	\$ 360
	TOTAL UTILITIES	\$ 9,064	\$ 9,516

Month Ending		Month Num = 5			
5/31/26		Year to Date			
Actual	Plan	Actual	Plan	Variance	%
\$ 9,655		\$ 112,054			
\$ -		\$ 75			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ 249		\$ 3,217			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ 249		\$ 3,217			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ 14		\$ 144			
\$ -		\$ 0			
\$ 3		\$ -			
\$ -		\$ 1,219			
\$ -		\$ -			
\$ 27		\$ 27			
\$ 9,948	\$ 10,554	\$ 114,298	\$ 116,092	(\$1,795)	-1.55%
\$ 300		\$ 66,047			
\$ -		\$ -			
\$ 300	\$ 282	\$ 66,047	\$ 60,319	\$5,727	9.50%
\$ 25,328.30	25068.15	\$ 260.15			
\$ 2,902		\$ 26,446			
\$ (15,381)		\$ (14,920)			
\$ 222		\$ 19,033			
\$ -		\$ 6,427			
\$ -		\$ 17,915			
\$ -		\$ 2,427			
\$ 5,460		\$ 57,853			
\$ (6,796.08)	\$ 6,650	\$ 115,181	\$ 73,150	(\$42,031)	-57.46%
\$ -		\$ 559			
\$ 53		\$ 867			
\$ -		\$ 673			
\$ -		\$ 31			
\$ -		\$ -			
\$ -		\$ 1,560			
\$ 53	\$ 289	\$ 3,691	\$ 4,811	\$1,120	23.29%
\$ -		\$ 11,519			
\$ -		\$ -			
\$ -	\$ -	\$ 11,519	\$ 11,432	(\$87)	-0.76%
\$ 53		\$ 717			
\$ 287		\$ 3,808			
\$ 672		\$ 4,156			
\$ -		\$ -			
\$ 29		\$ 245			
\$ 1,040	\$ 793	\$ 8,926	\$ 8,723	(\$203)	-2.33%

These rows are subtracted from the totals

	Actuals for FY2025	BUDGET
ACCOUNTING		
1-0772 Grimstad (Audit)	\$ 2,192	\$ 5,000
1-0773 Accounting	\$ 10,193	\$ 14,400
Quickbook Payment Fees (manual entry - acually CC fees)		
TOTAL ACCOUNTING	\$ 12,385	\$ 19,400
BANK CHARGES		
1-0786 NSF/ACH Returned Check	\$ -	\$ 300
1-0787 Other Charges	\$ 207	\$ 200
1-0788 Facility Improve Loan Interest (91-07 & 91-09)	\$ 25,408	\$ 24,331
1-0789 Bank ACH Fees	\$ 150	
1-0790 Credit Card Fees	\$ 580	\$ 650
TOTAL BANK CHARGES	\$ 26,345	\$ 25,481
CHEMICALS & TESTING		
1-0796 Chemicals	\$ -	\$ 1,000
1-0797 Testing	\$ 5,384	\$ 6,000
TOTAL CHEMICALS & TESTING	\$ 5,384	\$ 7,000
TOTAL OPERATING EXPENSES		
	\$ 163,474	\$ 157,729
NET OPERATING INCOME - less Property Tax Income		
	\$ (36,525)	\$ (31,083)
NET INCOME - with Property Tax Income		
	\$ 60,981	\$ 29,511
1-0305 Principal Debt Servicing 91-09	\$ (8,130)	\$ (8,456)
1-0306 Principal Debt Servicing 91-07	\$ (18,739)	\$ (19,490)
BALANCE SHEET CHANGE	\$ 34,112	\$ 1,565
CAPITAL IMPROVEMENTS		
1-8001 Water Plant Maint/Improvement (Capital)		\$ 23,950
1-8002 District Office maint/Improvement (Capital)		\$ 20,150
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ 44,100
AWSE-6 GRANT		
1-0601A Opportunity Analysis and Engineering Report		\$ 30,000
1-0601B System Flushing & Distribution Line Evaluation		\$ 4,500
1-0601C Accounting Services		\$ 3,600
AWSE-6 GRANT TOTAL	\$ -	\$ 38,100

NET OPERATING INCOME	\$14,072	\$ (144,872)			
NET OTHER INCOME	\$300	\$66,047	Plan	Variance	%
NET INCOME	\$14,372	(\$78,825)	(\$24,262)	(\$54,562)	-224.88%

Month Ending		Month Num = 5			
5/31/26		Year to Date			
Actual	Plan	Actual	Plan	Variance	%
\$ -		\$ 2,000			
\$ 720		\$ 9,653			
\$ 37		\$ 37			
\$ 757	\$ 1,200	\$ 11,689	\$ 18,200	\$ 6,511	35.77%
\$ -		\$ 74			
\$ -		\$ 52			
\$ -		\$ 24,331			
\$ 25		\$ 200			
\$ 8		\$ 452			
\$ 33	\$ 96	\$ 25,108	\$ 25,385	\$ 277	1.09%
\$ 41		\$ 396			
\$ 748		\$ 3,413			
\$ 789	\$ 583	\$ 3,810	\$ 6,417	\$ 2,607	40.63%
\$ (4,124.48)	\$ 9,611	\$ 179,923	\$ 148,118	(\$31,806)	-21.47%
		\$ (65,626)			
		\$ 421			
\$ -	\$ (8,456)	\$ (8,456)	\$ (8,456)	\$ 0	0.00%
\$ -	\$ (19,490)	\$ (19,490)	\$ (19,490)	\$ 0	0.00%
		\$ (27,525)			
\$ -		\$ 33,950			
\$ -		\$ 17,350			
\$ -	\$ -	\$ 51,300	\$ 44,100	(\$7,200)	-16.33%
\$ -		\$ 8,545			
\$ -		\$ 1,037			
\$ 45		\$ 180			
\$ 45	\$ -	\$ 9,762	\$ -	(\$9,762)	

NOTE: Montly next income should always match the change in Monthly bank balances!

Projected

\$ 51,300
\$ 186,711
\$ 18,000

	FY 2025	FY 2026
<i>Bond Debt Service Fund Entry on County Resolution Document</i>	\$ 17,278	\$ 15,875
<i>Capital Outlay</i>	\$ -	\$ 44,100
<i>Total Material and Services for County Resolution Document</i>	\$ 138,066	\$ 133,398
<i>AWSE-6 Grant</i>	\$ -	\$ 38,100
TOTAL ADOPTED BUDGET	\$ 155,344	\$ 231,473

For reference only

FY 2026 BBWD Bank Balances

			BALANCES AT END OF MONTH											
Acct #	Account Type	Purpose	July		August		September		October		November		December	
			Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest
1731025	Rewards Checking	AWSE-6 Grant Account	\$ 38,184.88	\$ 24.31	\$ 38,209.20	\$ 24.32	\$ 38,232.76	\$ 23.56	\$ 38,257.11	\$ 24.35	\$ 38,280.69	\$ 23.58	\$ 38,305.08	\$ 24.39
1912229	Business Advantage MMA	Bond Reserve Account	\$ 16,112.92	\$ 14.22	\$ 16,127.15	\$ 14.23	\$ 16,140.94	\$ 13.79	\$ 16,155.20	\$ 14.26	\$ 16,169.01	\$ 13.81	\$ 16,183.29	\$ 14.28
1904499	Business Advantage Checking	SDC	\$ 65,642.09	\$ 57.93	\$ 65,697.07	\$ 57.98	\$ 65,750.23	\$ 56.16	\$ 65,808.31	\$ 58.08	\$ 65,864.56	\$ 56.25	\$ 65,922.74	\$ 58.18
2906428	Advantage Savings	District Fund Reserves	\$ 75,468.12	\$ 66.61	\$ 75,531.78	\$ 66.66	\$ 75,593.34	\$ 64.56	\$ 75,660.11	\$ 66.77	\$ 31,617.25	\$ 57.14	\$ 31,645.17	\$ 27.92
2907053	Advantage Savings	Bond Account	\$ 165,761.09	\$ 146.20	\$ 166,158.00	\$ 146.57	\$ 166,511.82	\$ 142.16	\$ 166,788.12	\$ 147.17	\$ 169,288.98	\$ 117.73	\$ 174,204.83	\$ 152.65
1706019	Rewards Checking	General Account	\$ 43,947.87	\$ 28.29	\$ 43,523.92	\$ 29.75	\$ 44,392.78	\$ 26.38	\$ 45,902.92	\$ 29.10	\$ 61,764.24	\$ 22.85	\$ 15,777.12	\$ 14.67
BANK TOTAL			\$ 366,932.09	\$ 337.56	\$ 367,037.92	\$ 339.51	\$ 368,389.11	\$ 326.61	\$ 370,314.66	\$ 339.73	\$ 344,704.04	\$ 291.36	\$ 303,733.15	\$ 292.09
x6019 Uncleared Checks			\$ (27,556.47)		\$ (26,198.70)		\$ (32,688.99)		\$ (24,330.06)		\$ (57,107.17)		\$ (11,865.14)	
x6019 Unreimbursed Spend for AWSE-6 Grant													\$ (1,037.28)	
Pending Balance (QuickBooks Register) from reconciliation report			\$ 16,391.40		\$ 17,325.22		\$ 11,703.79		\$ 21,572.86		\$ 4,657.07		\$ 3,911.98	
PENDING TOTAL			\$ 339,399.93		\$ 340,887.85		\$ 335,772.31		\$ 346,081.14		\$ 287,716.99		\$ 293,049.80	
CHANGE IN PENDING (QUICKBOOKS REGISTER)			\$ (19,750.81)	✓	\$ 1,487.92	✓	\$ (5,115.54)	✓	\$ 10,308.83	✓	\$ (58,364.15)	✓	\$ 5,332.81	✓
MONTH END NET INCOME			\$ (19,750.81)		\$ 1,487.92		\$ (5,115.54)		\$ 10,308.83		\$ (58,364.15)		\$ 5,332.81	
Delta			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	

			BALANCES AT END OF MONTH											
Acct #	Account Type	Purpose	January		February		March		April		May		June	
			Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest	Balance	Interest
1731025	Rewards Checking	AWSE-6 Grant Account	\$ 37,246.53	\$ 23.73	\$ 32,266.73	\$ 20.20	\$ 32,287.19	\$ 20.46	\$ 28,715.65	\$ 17.96	\$ 28,732.72	\$ 17.07		
1912229	Business Advantage MMA	Bond Reserve Account	\$ 16,197.05	\$ 13.76	\$ 16,209.48	\$ 12.43	\$ 16,223.24	\$ 13.76	\$ 16,236.58	\$ 13.34	\$ 16,250.37	\$ 13.79		
1904499	Business Advantage Checking	SDC	\$ 65,978.80	\$ 56.06	\$ 66,029.41	\$ 50.61	\$ 66,085.49	\$ 56.08	\$ 66,139.81	\$ 54.32	\$ 66,195.98	\$ 56.17		
2906428	Advantage Savings	District Fund Reserves	\$ 31,672.08	\$ 26.91	\$ 6,686.38	\$ 14.30	\$ 6,692.06	\$ 5.68	\$ 6,697.56	\$ 5.50	\$ 6,703.25	\$ 5.69		
2907053	Advantage Savings	Bond Account	\$ 176,595.86	\$ 149.32	\$ 177,117.89	\$ 135.67	\$ 179,257.32	\$ 151.84	\$ 165,099.37	\$ 144.06	\$ 165,539.97	\$ 140.43		
1706019	Rewards Checking	General Account	\$ 11,707.15	\$ 11.06	\$ 36,514.42	\$ 15.50	\$ 20,244.06	\$ 16.72	\$ 28,482.31	\$ 11.49	\$ 33,636.69	\$ 15.83		
BANK TOTAL			\$ 302,150.94	\$ 280.84	\$ 302,557.58	\$ 248.71	\$ 288,502.17	\$ 264.54	\$ 282,655.63	\$ 246.67	\$ 288,326.26	\$ 248.98	\$ -	\$ -
x6019 Uncleared Checks			\$ (1,009.50)		\$ (25,513.35)		\$ (18,964.34)		\$ (18,046.20)		\$ (9,406.55)		\$ -	
x6019 Unreimbursed Spend for AWSE-6 Grant					\$ (342.25)		\$ (342.25)		\$ (45.00)		\$ (90.00)		\$ -	
Pending Balance (QuickBooks Register) from reconciliation report			\$ 10,697.65		\$ 11,001.07		\$ 1,279.72		\$ 10,436.11		\$ 24,230.14		\$ -	
PENDING TOTAL			\$ 301,309.68		\$ 277,574.92		\$ 270,088.98		\$ 264,881.29		\$ 279,253.64		\$ -	
CHANGE IN PENDING (QUICKBOOKS REGISTER)			\$ 8,259.88	✓	\$ (23,734.76)	✓	\$ (7,485.94)	✓	\$ (5,207.69)	✓	\$ 14,372.35	✓	\$ -	
MONTH END NET INCOME			\$ 8,259.88		\$ (23,734.76)		\$ (7,485.94)		\$ (5,207.69)		\$ 14,372.35		\$ -	
Delta			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	

Fund Transfers between Bank Accounts

Date	FROM	TO	AMT	PURPOSE
1/2/26	1731025 - AWSE-6	1706019 - Checking	\$ 1,082.28	Reimburse for AWSE Spends
2/4/26	2906428 - Ops Reserves	1706019 - Checking	\$ 5,000.00	Low Balance Cover
2/17/26	2906428 - Ops Reserves	1706019 - Checking	\$ 20,000.00	Low Balance Cover
2/17/26	1731025 - AWSE-6	1706019 - Checking	\$ 5,000.00	Partial payment for qualified work
4/22/26	2907053 - Bond Account	1706019 - Checking	\$ 15,000.00	Low Balance Cover
4/22/26	1731025 - AWSE-6	1706019 - Checking	\$ 3,589.50	Reimburse for AWSE Spends
6/8/26	1731025 - AWSE-6	1706019 - Checking	\$ 5,223.43	Reimburse for AWSE Spends