Pike's Bay Sanitary District

Balance Sheet

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
LLS Payoff - 11 Mo CD - 102313312 (4/19/2027)	79,799.69
NEW - Cash Reserve - *7484	210,671.80
NEW Chippewa Checking - Operating Acct	99,554.17
Old National 5 month CD - 102328837	50,466.44
Old National Checking -479541837	1,172.29
Old National Long Term CD -102328834	100,932.89
PBSD Cash Reserve - 91908244	0.00
PBSD Checking 91902049	0.00
Total for Bank Accounts	**$542,597.28**
Accounts Receivable	
Accounts Receivable (A/R)	12,252.00
Total for Accounts Receivable	**$12,252.00**
Other Current Assets	
Payments to deposit	0.00
QuickBooks Tax Holding Account	489.61
Total for Other Current Assets	**$489.61**
Total for Current Assets	**$555,338.89**
Fixed Assets	
Accum Depr/Amort	-1,115,822.90
Intangibles	5,400.00
Machinery & Equipment	196,936.06
Pump Station	1,897,196.49
Various Projects	1,315,341.52
Total for Fixed Assets	**$2,299,051.17**
Other Assets	
Gale Force Loan - Matures 11/1/2027	2,767.39
Isaac Carrier Loan - Matures 11/1/2028	7,759.02
Total for Other Assets	**$10,526.41**
Total for Assets	**$2,864,916.47**

Pike's Bay Sanitary District

Balance Sheet

As of Jun 30, 2026

	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total for Accounts Payable	**$0.00**
Other Current Liabilities	
Direct Deposit Payable	0.00
Lower Lift Station Assessments ($434782.80 Assessed)	330,660.62
Payroll Liabilities	$325.79
Federal Taxes (941/943/944)	-4,135.63
Federal Unemployment (940)	-14.87
Health Ins. Check	-2,500.00
WI Income Tax	-399.40
WI SUI Employer	0.00
Total for Payroll Liabilities	**-$6,724.11**
Total for Other Current Liabilities	**$323,936.51**
Total for Current Liabilities	**$323,936.51**
Long-term Liabilities	
2025 Cap Imp Levy Loan Bremer Bank - Matures 11/1/2025	0.00
Bremer Bank Loan-Apple Hill - Matures 7/7/31	52,058.24
Bremer Bank Loan-LLS - Matures 8/15/31	168,432.80
Clean Water Fund Loan	0.00
Total for Long-term Liabilities	**$220,491.04**
Total for Liabilities	**$544,427.55**
Equity	
Net Investment in Capital Asset	1,910,482.51
Opening balance equity	-6,923.17
Restricted Asset-Debt Service	7,765.81
Restricted Asset-Equipment Replacement	158,944.03
Unrestricted Net Assets	253,183.10
Retained Earnings	-68,334.50
Net Income	65,371.14
Total for Equity	**$2,320,488.92**
Total for Liabilities and Equity	**$2,864,916.47**

Pike's Bay Sanitary District

Profit and Loss

January-December, 2026

	TOTAL
Income	
Interest income	4,468.38
Monthly User Fees	145,216.00
Special Assessment Income	10,067.00
Tax Levy	15,856.46
Total for Income	**$175,607.84**
Gross Profit	**$175,607.84**
Expenses	
Contract & professional fees	
Bookkeeping	5,445.00
Engineering Fees	$175.00
Engineering - WO #17 General Projects	600.00
Total for Engineering Fees	**$775.00**
Snowplowing & Mowing	4,997.50
Utility Location Services	3,000.00
Total for Contract & professional fees	**$14,217.50**
Electricity	1,103.17
Insurance	1,190.00
Interest paid	1,919.60
Intuit Subscription and Payment Fees	913.54
Lift Stations, Pumps, Gen Sets	1,580.50
Occupancy	
Storage	1,050.00
Town Hall Rent	450.00
Total for Occupancy	**$1,500.00**
Office expenses	
Bank fees & service charges	-20.00
Fees	10.00
Office supplies	298.51
Subscriptions & Licenses	245.31
Total for Office expenses	**$533.82**
Payroll expenses	
Mileage Reimbursements	393.54
Phone Reimbursement	600.00
Taxes	2,600.68
Wages	33,995.69
Total for Payroll expenses	**$37,589.91**
Supplies	
Supplies & materials	54.11
Total for Supplies	**$54.11**
Telephone for Alarm System and SCADA	535.68

Pike's Bay Sanitary District

Profit and Loss

January-December, 2026

	TOTAL
Website, Software, Email Service	1,916.00
Total for Expenses	**$63,053.83**
Net Operating Income	**$112,554.01**
Other Expenses	
Depreciation	36,339.78
Total for Other Expenses	**$36,339.78**
Net Other Income	**-$36,339.78**
Net Income	**$76,214.23**

Pike's Bay Sanitary District

Profit and Loss

June 2026

	TOTAL
Income	
Interest income	733.36
Monthly User Fees	13,504.00
Total for Income	**$14,237.36**
Gross Profit	**$14,237.36**
Expenses	
Contract & professional fees	
Bookkeeping	885.00
Total for Contract & professional fees	**$885.00**
Interest paid	1,919.60
Intuit Subscription and Payment Fees	66.44
Occupancy	
Storage	150.00
Total for Occupancy	**$150.00**
Office expenses	
Subscriptions & Licenses	17.92
Total for Office expenses	**$17.92**
Payroll expenses	
Taxes	398.02
Wages	5,203.17
Total for Payroll expenses	**$5,601.19**
Total for Expenses	**$8,640.15**
Net Operating Income	**$5,597.21**
Other Expenses	
Depreciation	6,056.63
Total for Other Expenses	**$6,056.63**
Net Other Income	**-$6,056.63**
Net Income	**-$459.42**

	Actual	Budget
Revenue		
Monthly User Fees	$145,216.00	$212,736.00
Tax Levy	$15,856.00	$15,856.46
Total Revenue	$161,072.00	$228,592.46
Expenditures		
Newspaper Advertising		$250.00
Accounting Fees		$500.00
Engineering Fees	$775.00	$4,000.00
Legal Fees		$5,000.00
Snowplowing/Mowing	$4,997.50	$4,600.00
Cheq Rd Membership		$125.00
Utility Location	$3,000.00	$3,430.00
Electricity	$1,103.07	$2,671.00
GBWWTPC Processing and Capital		$67,000.00
Insurance	$1,190.00	$6,780.00
Lift Station, Pumps, Gen Sets	$1,580.50	$15,000.00
Storage	$1,050.00	$1,800.00
Town Hall Rent	$450.00	$600.00
Office Supplies/ Phone/Postage	$587.93	$1,785.00
Website/Software/Email	$1,916.00	$2,516.00
Mileage Reimbursement	$393.54	$775.00
Phone Reimbursement	$600.00	$1,800.00
Payroll Taxes	$2,600.68	$4,912.84
Wages and Taxable Health Ins	$6.00	$71,720.16
Bookkeeping	$5,445.00	$13,200.00
Intuit Subscription and Fees	$913.54	$1,281.00
Telephone for Alarm System	$535.68	$4,679.64
Repayment to Cash Reserve	$11,000.00	$11,000.00
Total Expenditures	$38,144.44	$225,425.64
Net Ordinary Income	**$122,927.56**	**$3,166.82**

Pike's Bay Sanitary District

Check Detail Report

June 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	DESCRIPTION	AMOUNT
NEW - Cash Reserve - *7484					
06/23/2026	Check	1055	Old National Bank		-13,577.93
06/23/2026	Check	1055	Old National Bank		-11,658.33
06/23/2026	Check	1055	Old National Bank		1,919.60
Total for NEW - Cash Reserve - *7484					- **$23,316.66**
NEW Chippewa Checking - Operating Acct					
06/01/2026	Check	7382	Duane Dehn Ind		-150.00
06/01/2026	Check	7382	Duane Dehn Ind		150.00
06/01/2026	Payroll Check	DD	Sean Heckman	Pay Period: 05/01/2026-05/31/2026	-208.05
06/01/2026	Payroll Check	DD	Sean Heckman	Direct Deposit	-208.05
06/01/2026	Payroll Check	DD	Levi Leafblad	Pay Period: 05/01/2026-05/31/2026	-416.08
06/01/2026	Payroll Check	DD	Levi Leafblad	Direct Deposit	-416.08
06/01/2026	Payroll Check	DD	Kristan A. Wegerson	Pay Period: 05/01/2026-05/31/2026	-208.05
06/01/2026	Payroll Check	DD	Kristan A. Wegerson	Direct Deposit	-208.05
06/01/2026	Payroll Check	DD	Michael Mucha	Pay Period: 05/01/2026-05/31/2026	-208.05
06/01/2026	Payroll Check	DD	Michael Mucha	Direct Deposit	-208.05
06/01/2026	Payroll Check	DD	James H. Bryan	Pay Period: 05/01/2026-05/31/2026	-208.05
06/01/2026	Payroll Check	DD	James H. Bryan	Direct Deposit	-208.05
06/01/2026	Tax Payment		Intuit QuickBooks Workforce	Tax withdrawal	-206.78
06/01/2026	Tax Payment		Intuit QuickBooks Workforce	Tax withdrawal	206.78
06/01/2026	Bill Payment (Check)	7383	Lund Engineering		-1,300.00
06/01/2026	Bill Payment (Check)	7383	Lund Engineering		-1,300.00
06/01/2026	Check	7384	The Bookery		-885.00
06/01/2026	Check	7384	The Bookery		885.00
06/02/2026	Payroll Check	DD	Ryan Faragher	Pay Period: 05/01/2026-05/31/2026	-942.95
06/02/2026	Payroll Check	DD	Ryan Faragher	Direct Deposit	-942.95
06/02/2026	Payroll Check	DD	Duane L. Dehn	Pay Period: 05/01/2026-05/31/2026	-2,497.06
06/02/2026	Payroll Check	DD	Duane L. Dehn	Direct Deposit	-2,497.06
06/02/2026	Tax Payment		Intuit QuickBooks Workforce	Tax withdrawal	-706.12
06/02/2026	Tax Payment		Intuit QuickBooks Workforce	Tax withdrawal	706.12
06/02/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.74
06/02/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	5.74
06/08/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-1.91
06/08/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	1.91
06/10/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-13.44
06/10/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	13.44
06/25/2026	Check	7376			-17.92
06/25/2026	Check	7376			17.92

Pike's Bay Sanitary District

Check Detail Report

June 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	DESCRIPTION	AMOUNT
06/26/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-1.91
06/26/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	1.91
06/28/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-43.44
06/28/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	43.44
Total for NEW Chippewa Checking - Operating Acct					**-$11,976.58**
TOTAL					**-$35,293.24**