

Pike's Bay Sanitary District
Profit and Loss
January 1-August 30, 2026

	Total
Income	
Interest income	8,178.32
Monthly User Fees	158,720.00
Special Assessment Income	10,067.00
Tax Levy	15,860.62
Total for Income	\$192,825.94
Gross Profit	\$192,825.94
Expenses	
Contract & professional fees	
Bookkeeping	7,137.00
Engineering Fees	\$175.00
Engineering - WO #15 General Engineering	675.00
Engineering - WO #17 General Projects	1,575.00
Total for Engineering Fees	\$2,425.00
Snowplowing & Mowing	4,997.50
Utility Location Services	3,816.10
Total for Contract & professional fees	\$18,375.60
Electricity	1,960.91
Insurance	1,714.50
Interest paid	1,919.60
Intuit Subscription and Payment Fees	1,330.06
Lift Stations, Pumps, Gen Sets	2,181.18
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	690.91
Subscriptions & Licenses	281.15
Total for Office expenses	\$962.06
Payroll expenses	
Mileage Reimbursements	458.79
Phone Reimbursement	700.00
Taxes	3,415.50
Wages	\$44,806.36
Wastewater Operator - Contract Services	3,500.00
Total for Wages	\$48,306.36
Total for Payroll expenses	\$52,880.65

Pike's Bay Sanitary District

Profit and Loss

January 1-August 30, 2026

	Total
Supplies	
Supplies & materials	54.11
Total for Supplies	\$54.11
Telephone for Alarm System and SCADA	1,340.64
Website, Software, Email Service	1,916.00
Total for Expenses	\$86,135.31
Net Operating Income	\$106,690.63
Other Expenses	
Depreciation	48,453.04
Total for Other Expenses	\$48,453.04
Net Other Income	-\$48,453.04
Net Income	\$58,237.59

Pike's Bay Sanitary District
Profit and Loss
August 2026

	Total
Income	
Interest Income	267.24
Monthly User Fees	13,504.00
Tax Levy	4.16
Total for Income	\$13,775.40
Gross Profit	\$13,775.40
Expenses	
Contract & professional fees	
Bookkeeping	894.00
Utility Location Services	62.35
Total for Contract & professional fees	\$956.35
Electricity	282.96
Intuit Subscription and Payment Fees	60.70
Lift Stations, Pumps, Gen Sets	90.00
Office expenses	
Subscriptions & Licenses	17.92
Total for Office expenses	\$17.92
Payroll expenses	
Taxes	485.88
Wages	\$6,351.67
Wastewater Operator - Contract Services	3,500.00
Total for Wages	\$9,851.67
Total for Payroll expenses	\$10,337.55
Total for Expenses	\$11,745.48
Net Operating Income	\$2,029.92
Other Expenses	
Depreciation	6,056.63
Total for Other Expenses	\$6,056.63
Net Other Income	-\$6,056.63
Net Income	-\$4,026.71

Pike's Bay Sanitary District

Balance Sheet
As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
LLS Payoff - 11 Mo CD - 102313312 (4/19/2027)	80,333.29
NEW - Cash Reserve - *7484	209,514.30
NEW Chippewa Checking - Operating Acct	82,782.71
Old National 5 month CD - 102328837	50,622.89
Old National Checking -479541837	264.57
Old National Long Term CD -102328834	101,245.78
PBSD Cash Reserve - 91908244	0.00
PBSD Checking 91902049	0.00
Total for Bank Accounts	\$524,763.54
Accounts Receivable	
Accounts Receivable (A/R)	3,548.00
Total for Accounts Receivable	\$3,548.00
Other Current Assets	
Payments to deposit	0.00
QuickBooks Tax Holding Account	366.04
Total for Other Current Assets	\$366.04
Total for Current Assets	\$528,677.58
Fixed Assets	
Accum Depr/Amort	-1,127,936.16
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	\$2,286,937.91
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	\$2,826,141.90

Pike's Bay Sanitary District

Balance Sheet
As of Aug 31, 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	0.00
WI Income Tax	-522.97
WI SUI Employer	0.00
Total for Payroll Liabilities	-\$4,347.68
Total for Other Current Liabilities	\$326,312.94
Total for Current Liabilities	\$326,312.94
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	136,917.26
Total for Long-term Liabilities	\$188,975.50
Total for Liabilities	\$515,288.44
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	-70,834.50
Net Income	58,235.68
Total for Equity	\$2,310,853.46
Total for Liabilities and Equity	\$2,826,141.90

Pike's Bay Sanitary District

Check Detail Report August 2026

Transaction date	Transaction type	Name	Amount
NEW - Cash Reserve - *7484			
08/01/2026	Check	Old National Bank	-31,515.54
08/01/2026	Check	Old National Bank	-31,515.54
Total for NEW - Cash Reserve - *7484			-\$63,031.08
NEW Chippewa Checking - Operating Acct			
08/02/2026	Bill Payment (Check)	Wisconsin Wastewater Solutions	-3,500.00
08/02/2026	Bill Payment (Check)	Wisconsin Wastewater Solutions	-3,500.00
08/03/2026	Expense	QuickBooks Payments	-13.44
08/03/2026	Expense	QuickBooks Payments	13.44
08/04/2026	Payroll Check	Duane L. Dehn	-4,154.73
08/04/2026	Payroll Check	Duane L. Dehn	-4,154.73
08/04/2026	Tax Payment	Intuit QuickBooks Workforce	-1,227.77
08/04/2026	Tax Payment	Intuit QuickBooks Workforce	1,227.77
08/09/2026	Check	Diggers Hotline	-62.35
08/09/2026	Check	Diggers Hotline	62.35
08/16/2026	Bill Payment (Check)	Hawkins Inc	-335.00
08/16/2026	Bill Payment (Check)	Hawkins Inc	-335.00
08/16/2026	Bill Payment (Check)	Birch Street Excavating and Septic	-90.00
08/16/2026	Bill Payment (Check)	Birch Street Excavating and Septic	-90.00
08/25/2026	Check		-17.92
08/25/2026	Check		17.92
08/26/2026	Expense	Xcel Energy	-55.74
08/26/2026	Expense	Xcel Energy	55.74
08/26/2026	Expense	Xcel Energy	-54.60
08/26/2026	Expense	Xcel Energy	54.60
08/26/2026	Expense	Xcel Energy	-172.62
08/26/2026	Expense	Xcel Energy	172.62
08/27/2026	Expense	QuickBooks Payments	-1.91
08/27/2026	Expense	QuickBooks Payments	1.91
08/28/2026	Expense	QuickBooks Payments	-45.35
08/28/2026	Expense	QuickBooks Payments	45.35
Total for NEW Chippewa Checking - Operating Acct			-\$16,159.46
TOTAL			-\$79,190.54

Aug-26	Actual	Budget
Revenue		
Monthly User Fees	\$158,720.00	\$212,736.00
Tax Levy	\$15,860.62	\$15,856.46
Total Revenue	\$174,580.62	\$228,592.46
Expenditures		
Newspaper Advertising		\$250.00
Accounting Fees		\$500.00
Engineering Fees	\$2,425.00	\$4,000.00
Legal Fees		\$5,000.00
Snowplowing/Mowing	\$4,997.50	\$4,600.00
Cheq Rd Membership		\$125.00
Utility Location	\$3,816.10	\$3,430.00
Electricity	\$1,960.91	\$2,671.00
GBWWTPC Processing and Capital		\$67,000.00
Insurance	\$1,714.50	\$6,780.00
Lift Station, Pumps, Gen Sets	\$2,181.18	\$15,000.00
Storage	\$1,050.00	\$1,800.00
Town Hall Rent	\$450.00	\$600.00
Office Supplies/ Phone/Postage	\$1,016.17	\$1,785.00
Website/Software/Email	\$1,916.00	\$2,516.00
Mileage Reimbursement	\$458.79	\$775.00
Phone Reimbursement	\$700.00	\$1,800.00
Payroll Taxes	\$3,415.50	\$4,912.84
Wages and Taxable Health Ins	\$44,806.36	\$71,720.16
Bookkeeping	\$7,137.00	\$13,200.00
Intuit Subscription and Fees	\$1,330.06	\$1,281.00
Telephone for Alarm System	\$1,340.64	\$4,679.64
Repayment to Cash Reserve	\$11,000.00	\$11,000.00
Total Expenditures	\$91,715.71	\$225,425.64
Net Ordinary Income	\$82,864.91	\$3,166.82