Spanish Flat Water District
Profit & Loss
January through December 2025

	Jan - Dec 25	
Ordinary Income/Expense		
Income		
4000 INCOME		
4030 Energy Surchage	21,172.48	
4040 DWR Loan	9,894.10	
4050 Late Charges	3,565.96	
4060 Water Availability	141,411.32	
4070 Sewer Service	149,976.36	
4080 Water Usage	27,784.13	
4090 Spanish Flat Mobile Villa	32,568.00	
4000 INCOME - Other	-1,525.91	
Total 4000 INCOME		384,846.44
4100 Other MISC Income		
4130 Insurance Payments	4,602.30	
4140 Bad Check Fee's	100.00	
Total 4100 Other MISC Income		4,702.30
4200 Interest Income		1,204.28
Total Income		390,753.02
Expense		
5100 Depreciation Expense		133,187.94
5200 Bad Debts		
AP Late Fee's	73.93	
Total 5200 Bad Debts		73.93
5300 Office Operations		
5310 Office Supplies	1,128.88	
5320 Postage	1,526.94	
5330 Website	1,296.00	
5340 Software	600.00	
5300 Office Operations - Other	248.63	
Total 5300 Office Operations		4,800.45
5400 Payroll		
5420 Payroll Service Fee	1,556.19	
5430 Payroll Taxes	10,525.06	
5440 Operators	96,959.16	
5450 Sewer Operator	13,200.00	
5460 Secretary Salary	18,008.30	
5470 Cal Saver Contributions	785.48	
5480 CA UI to FUTA	297.25	
Total 5400 Payroll		141,331.44
5500 Insurance Expense		
5510 Liability Insurance	12,848.00	
5520 Workmans Comp	4,994.86	
5530 August 2020 Fire Costs	1,580.59	
Total 5500 Insurance Expense		19,423.45
5600 Supplies		
5610 Chemicals	6,214.82	
5620 Tools & Hardware	1,234.36	
5640 Operation Supplies	74.31	
Total 5600 Supplies		7,523.49

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	Jan - Dec 25	
5700 Repairs and Maintenance		
5710 Equipment Repairs	6,570.45	
5720 Ground Maintenance	1,500.00	
5730 Major Operating Repairs	49,689.12	
5700 Repairs and Maintenance - Other	216.64	
Total 5700 Repairs and Maintenance		57,976.21
5800 Membership/Subscriptions		904.46
5900 Permits & Licenses		
5920 Napa County	3,790.00	
5930 Operation Licenses	28,206.00	
Total 5900 Permits & Licenses		31,996.00
6100 Utilities		
6110 Telephone	2,582.86	
6120 Electricity	14,435.52	
Total 6100 Utilities		17,018.38
6200 Vehicle Expenses		
6230 Auto Repair & Maintenance	1,299.10	
6240 Gasoline	6,007.13	
Total 6200 Vehicle Expenses		7,306.23
6300 Employee & Board Members		
6310 Employee Licenses & Cert.	55.00	
6320 Elections	1,610.15	
6330 CalPERS SSA	170.00	
Total 6300 Employee & Board Members		1,835.15
6400 Professional Fees		
6410 Audit	8,050.00	
6420 Berryessa Electronics	33,528.44	
6430 Consulting	2,391.25	
Total 6400 Professional Fees		43,969.69
6500 Labortory Testing		
6510 Sewer Testing	24,950.00	
6520 Water Testing	2,182.00	
Total 6500 Labortory Testing		27,132.00
6600 Sewer		
6610 Sewer Maintenance	23,722.25	
Total 6600 Sewer		23,722.25
6700 Water		
6730 Water Raw Lake	574.76	
Total 6700 Water		574.76
6800 DWR Loan		-10.39
6900 Interest Expense		484.32
7000 VOID		0.00
8000 Miscellaneous		300.00
Total Expense		519,549.76
Net Ordinary Income		-128,796.74
Net Income		**-128,796.74**