	TOTAL	
	FEB 2023	JAN 2023 (PP)
Income		
512 Water Sales Total	211,095.74	-3,321.65
513 Late Charges Total	3,500.01	3,434.84
516 Miscellaneous	0.00	0.00
516.12 Single Transmitter	0.00	175.00
516.14 Labor Charge	0.00	225.00
516.22 Meter Replacement	0.00	669.16
Total 516 Miscellaneous	0.00	1,069.16
520 Fees Total	0.00	0.00
520-1 convenience fee	378.10	418.10
520-12 Returned Check Fee	0.00	180.00
520-13 Reconnect Fee	0.00	135.00
520-2 New Account Set up Fee 25.00	1,200.00	900.00
520-5 Meter Read Fee	2,000.00	2,000.00
Total 520 Fees Total	3,578.10	3,633.10
Total Income	\$218,173.85	\$4,815.45
GROSS PROFIT	\$218,173.85	\$4,815.45
Expenses		
602 Professional Fees - Legal	299.25	3,454.07
615 Bad Debts	0.00	709.87
618 Bank Service Charges	809.03	767.18
618-1 Merchant Account Fees	616.49	730.35
625 Bookkeeping	750.00	750.00
630 Chemicals	80.00	0.00
630-1 Plants	1,211.64	632.50
630-2 Purchase	0.00	2,053.54
Total 630 Chemicals	1,291.64	2,686.04
631 Testing and Laboratory	2,528.28	1,929.62
631-1 Plants/Ponds	1,000.00	0.00
Total 631 Testing and Laboratory	3,528.28	1,929.62
640 Software / Support	191.21	0.00
640-1 Sensus Analytics	0.00	7,432.28
640-2 Computer Supplies/Support Gen	270.55	388.03
640-3 Fulcrum	1,584.00	0.00
640-4 SFWS App	78.00	78.00
640-5 Rooted Technology	226.70	226.70
640-6 Adobe/QuickBooks/Splashtop	367.82	51.82
Total 640 Software / Support	2,718.28	8,176.83

	TOTAL	•
	FEB 2023	JAN 2023 (PF
650 Depreciation	52,389.96	52,389.9
655 Directors Fee	2,000.00	1,700.0
665 Engineering	0.00	991.90
670 Equipment Rental	0.00	84.7
675 Equipment Expense	1,773.20	773.3
675-1 Generator Maintenance	797.84	0.00
Total 675 Equipment Expense	2,571.04	773.3
680 Gasoline	1,212.66	1,465.4
680-1 Reimbursement	30.79	0.0
680-2 Plants	0.00	59.2
680-3 Equipment	0.00	0.3
Total 680 Gasoline	1,243.45	1,525.0
685 Building Maintenance & Upkeep	0.00	0.0
685-1 Security	40.00	40.0
685-2 Pest Control	204.00	0.0
685-3 Cleaning	150.00	150.0
685-4 Other Maintenance & Repairs	450.00	0.0
685-5 Holiday Decorations	1,952.76	0.0
Total 685 Building Maintenance & Upkeep	2,796.76	190.0
686 Grounds Maintenance	1,015.00	986.1
700 Insurance Expense	0.00	0.0
700-1 System Insurance	3,738.33	3,154.5
Total 700 Insurance Expense	3,738.33	3,154.5
710 Interest Expense	20,000.00	20,000.0
716 Miscellaneous Expense	8.14	0.0
720 Office Supplies	0.00	127.5
720-1 Computer Hardware	437.99	0.0
720-3 Miscellaneous Office Supplies	252.68	5.9
Total 720 Office Supplies	690.67	133.5
740 Postage	0.00	0.0
740-1 Arista	1,535.43	1,499.3
740-2 Nall	1,605.15	0.0
740-3 Stamps	125.50	0.0
Total 740 Postage	3,266.08	1,499.3
741 Printing	0.00	0.0
741-1 Arista	566.40	764.1
741-2 Nall	1,168.23	0.0
Total 741 Printing	1,734.63	764. 11

770 Repairs and Maintenance - O&M 0.00 0.00 770-1-1 Tank Maintenance Contract 6,113,83 6,113,83 770-2 Water Production 15,059 855,5 770-4 Water Distribution 15,718,69 24,210,5 770-4-1 Landscape Repair 163,99 1,760,7 770-5 Other Costs 106,77 71.2 Total 770 Repairs and Maintenance - O&M 22,263,86 33,010,8 780-3 Salaries 0.00 -16,315,0 780-1 Field Salary 21,789,08 19,738,6 780-2 Clerical 6,304,00 5,982,0 780-3 Overtime 1,929,90 2,978,2 780-4 Vacation/other 1,960,00 3,736,4 780-5 Payroll Processing Fees 109,52 428,5 780-6 Payroll Tax Expenses 2,586,03 2,841,2 780-7 Retirement 6,612,31 775,5 Total 780 Salaries 40,738,84 20,166,6 785 Employee Insurance 6,507,75 6,516,6 785-1 Health Insurance 6,507,75 6,516,6 785-2 Basic Term Life 0.00		TOTAL	-
770-1-1 Tank Maintenance Contract 6,113.83 6,113.83 6,113.81 770-2 Water Production 150.59 855.5 24,210.5 770-4 Water Production 15,718.69 24,210.5 770-4.41 Landscape Repair 163.98 1,760.0 770-50.0 </th <th></th> <th>FEB 2023</th> <th>JAN 2023 (PF</th>		FEB 2023	JAN 2023 (PF
770-2 Water Production 150.59 855.3 770-4 Water Distribution 15,718.69 24,210.5 770-4 Landscape Repair 163.98 1,760.1 770-5 Other Costs 106.77 71.2 Total 770 Repairs and Maintenance - O&M 22,283.66 33,010.5 780-1 Field Salaries 0.00 -16,315. 780-1 Field Salary 21,789.08 19,738. 780-2 Clerical 6,304.00 5,982.0 780-3 Overtime 1,929.90 2,978.2 780-4 Vacation/other 1,960.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.5 780-6 Payroll Tax Expenses 2,586.03 2,841.3 780-7 Retirement 6,612.31 775.8 780-7 Retirement 6,612.31 775.8 780-7 Retirement 6,612.31 775.8 785-1 Health Insurance 9,507.75 5,516.6 785-2 Basic Term Life 0.00 60.3 820-1 Cell Phone Equipment 3,004 40.6 820-1 Gell Phone Equipment 300.0 40.6	770 Repairs and Maintenance - O&M	0.00	0.0
770-4 Water Distribution 15,718.69 24,210.6 770-4-1 Landscape Repair 169.98 1,760.7 770-5 Other Costs 106.77 7.12 Total 770 Repairs and Maintenance - O&M 22,253.66 33,010.6 780 Salaries 0.00 -16,315.7 780-1 Field Slary 21,789.08 19,738.6 780-2 Clerical 6,304.00 5,982.0 780-3 Overtime 1,929.90 2,978.6 780-4 Vacation/other 1,405.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.1 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Feltrement 6,612.31 775.5 780-1 Feltrement 6,612.31 775.5 780-1 Feltrement 6,507.75 6,516.6 785 Employee Insurance 6,507.75 6,516.6 785 Employee Insurance 6,507.75 6,516.6 785-2 Basic Term Life 0.00 0.0 7041 785 Employee Insurance 6,507.75 6,516.6 785-2 Basic Term Life 0.00 0.0	770-1-1 Tank Maintenance Contract	6,113.83	6,113.8
770-4-1 Landscape Repair 163.98 1,760.00 770-5 Other Costs 106.77 71.2 770-1 Otal 770 Repairs and Maintenance - O&M 22,853.66 33,010.8 780 Salaries 0.00 -16,315.0 780-1 Field Salary 21,799.08 19,738.6 780-2 Clerical 6,304.00 5,882.0 780-3 Overtime 1,929.90 2,979.3 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 429.1 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.5 Total 780 Salaries 40,736.84 20,166.0 785 Employee Insurance 6,507.75 6,516.0 785-1 Beath Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell phones 481.74 435.3 820-1 Internet 330.12 329.3 880-1 WH	770-2 Water Production	150.59	855.3
770-5 Other Costs 106.77 71.2 Total 770 Repairs and Maintenance - O&M 22,283.86 33,010.9 780-1 Field Salary 21,789.08 19,738.8 780-2 Clerical 6,304.00 5,982.0 780-3 Overtime 1,929.90 2,978.3 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.9 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.8 780-7 Retirement 6,612.31 775.8 781-7 Retirement 6,512.31 775.8 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 0.0 200 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell phone Equipment 300.49 0.0 820-1 Internet 300.49 0.0 820-2 Internet 330.12 329.7 820-2 Internet	770-4 Water Distribution	15,718.69	24,210.5
Total 770 Repairs and Maintenance - O&M 22,253.86 33,010.8 780 Salaries 0.00 -16,315.0 780-1 Field Salary 21,780.8 19,738.8 780-2 Clerical 6,304.00 5,982.2 780-3 Overtime 1,929.90 2,978.2 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.5 780-6 Payroll Tax Expenses 2,586.03 2,841.5 780-7 Retirement 6,612.31 775.8 750-T Retirement 6,612.31 775.8 755-Employee Insurance 0.00 0.0 755-T Health Insurance 6,507.75 5,516.0 755-E Plasic Term Life 0.00 0.0 755-T Se Employee Insurance 6,507.75 7,119.0 820-Communications 0.00 0.0 820-T Cell phones 481.74 435.5 820-L Cell phones 481.74 435.5 820-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 300.49 0.0 880-1 WHS Uti	770-4-1 Landscape Repair	163.98	1,760.00
780 Salaries 0.00 -16,315.0 780-1 Field Salary 21,789.08 19,738.8 780-2 Clerical 6,304.00 5,982.0 780-3 Overtime 1,929.90 2,973.2 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.3 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.5 750-7 Retirement 6,612.31 775.5 750-7 Retirement 6,507.75 6,516.0 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Ferre Life 0.00 0.0 800 Communications 0.00 0.0 820-1 Cell phones 481.74 435.5 820-1-1 Cell Phone Equipment 300.49 0.0 820-1-1 Cell Phone Equipment 300.49 0.0 820-3 Ring Central 143.68 189.7 7total 820 Communications 1,286.03 954.7 880 Utilities	770-5 Other Costs	106.77	71.24
780-1 Field Salary 21,789.08 19,738.6 780-2 Clerical 6,304.00 5,882.0 780-3 Overtime 1,929.90 2,978.2 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.5 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.6 754 Total 780 Salaries 40,736.84 20,166. 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.6 200 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell phone Equipment 300.49 0.0 820-2 Internet 300.49 0.0 820-3 Ring Central 143.68 189.7 71ctal 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1 WHS Power 46.78 </td <td>Total 770 Repairs and Maintenance - O&M</td> <td>22,253.86</td> <td>33,010.9</td>	Total 770 Repairs and Maintenance - O&M	22,253.86	33,010.9
780-2 Clerical 6,304.00 5,982.0 780-3 Overtime 1,929.90 2,978.3 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.1 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.5 Total 780 Salaries 40,736.84 20,166. 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 70-135 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880-1 WHS Utilities 0.00 0.0 880-1 WHS Power <t< td=""><td>780 Salaries</td><td>0.00</td><td>-16,315.0</td></t<>	780 Salaries	0.00	-16,315.0
780-3 Overtime 1,929.90 2,976.2 780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 429.5 780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.5 Total 780 Salaries 40,736.84 20,166.0 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 85-2 Basic Term Life 0.00 603.0 7041 785 Employee Insurance 6,507.75 7,119.0 85-2 Basic Term Life 0.00 603.0 7041 785 Employee Insurance 6,507.75 7,119.0 85-2 Basic Term Life 0.00 603.0 80-1 Cell phones 481.74 435.3 820 Communications 481.74 435.3 820-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 0.00 0.0 880-1 WHS Dewe	780-1 Field Salary	21,789.08	19,738.6
780-4 Vacation/other 1,406.00 3,736.4 780-5 Payroll Processing Fees 109.52 428.5 780-6 Payroll Tax Expenses 2,586.03 2,841.1 780-7 Retirement 6,612.31 775.6 780-7 Retirement 40,736.84 20,166.0 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 70tal 765 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820 -1 Cell phones 481.74 435.3 820-1 Cell phone Equipment 300.49 0.0 820-2 Internet 330.12 329.3 820-3 Ring Central 143.68 189.7 70tal 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1 WHS Utilities 232.81 209.7 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 7 total 880-3 WTP 1 Office Utilities <t< td=""><td>780-2 Clerical</td><td>6,304.00</td><td>5,982.0</td></t<>	780-2 Clerical	6,304.00	5,982.0
780-5 Payroll Processing Fees 109.52 428.5 780-6 Payroll Tax Expenses 2.586.03 2.841.2 780-7 Retirement 6.612.31 775.5 Total 780 Salaries 40,736.84 20,166.0 785-Employee Insurance 6.507.75 6.516.0 785-2 Basic Term Life 0.00 603.0 755-2 Basic Term Life 0.00 603.0 70tal 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.3 820-3 Ring Central 143.68 188.7 Total 820 Communications 1,256.03 954.7 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-3 WTP 1 Office Power	780-3 Overtime	1,929.90	2,978.2
780-6 Payroll Tax Expenses 2,586.03 2,841.2 780-7 Retirement 6,612.31 775.8 Total 780 Salaries 40,736.84 20,166.0 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 70tal 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Ditilities 73.56 49.2 880-1-2 WHS Gas 73.56 49.2 880-1-2 WTS 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-2 WTP 1 Office Republic Dumpster 165.37	780-4 Vacation/other	1,406.00	3,736.4
780-7 Retirement 6,612.31 775.6 Total 780 Salaries 40,736.84 20,166.0 785 Employee Insurance 0.00 0.00 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 70tal 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.00 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 70tal 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880 Utilities 0.00 0.0 880-1: WHS Utilities 0.00 0.0 880-1: WHS Dewer 46.78 48.2 880-1: WHS Sewer 112.27 112.2 70tal 880-1 WHS Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 <	780-5 Payroll Processing Fees	109.52	428.5
Total 780 Salaries 40,736.84 20,166.0 785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 Total 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Incerted 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 0.00 0.0 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-2 WTP 1 Office Power 122.27 88.3 <td>780-6 Payroll Tax Expenses</td> <td>2,586.03</td> <td>2,841.2</td>	780-6 Payroll Tax Expenses	2,586.03	2,841.2
785 Employee Insurance 0.00 0.0 785-1 Health Insurance 6,507.75 6,516.0 785-2 Basic Term Life 0.00 603.0 Total 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.27 Total 880-1 WHS Utilities 232.61 209.7 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office Republic Dumpster 100.00 200.0 705 MBRO SWTP 1 Office Republic Dumpster 105.07 107.0 705 MBRO SWTP 1 Office Re	780-7 Retirement	6,612.31	775.89
785-1 Health Insurance 6,507.75 6,516.6 785-2 Basic Term Life 0.00 603.0 Total 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 482.8 880-1-2 WHS Gas 73.56 492.8 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 0.00 0.0 880-3 WHS 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	Total 780 Salaries	40,736.84	20,166.0
785-2 Basic Term Life 0.00 603.0 Total 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 0.00 0.0 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Bepublic Dumpster 100.00 200.0 705 MSR0-3 WTP 1 Office Republic Dumpster 165.37 170.7 705 MSR0-4 WTP 1 Office Utilities 387.64 459.0	785 Employee Insurance	0.00	0.0
Total 785 Employee Insurance 6,507.75 7,119.0 820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 188.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office A&J Sewer 100.00 200.6 880-3-2 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	785-1 Health Insurance	6,507.75	6,516.09
820 Communications 0.00 0.0 820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.27 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3 WTP 1 Office Bower 122.27 88.3 880-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	785-2 Basic Term Life	0.00	603.0
820-1 Cell phones 481.74 435.3 820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.27 112.27 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.00 880-3 WTP 1 Office Utilities 100.00 0.00 880-3 WTP 1 Office Power 122.27 88.3 880-3 WTP 1 Office Power 100.00 200.0 880-3 WTP 1 Office Republic Dumpster 105.37 170.7 Total 880-3 WTP 1 Office Republic Dumpster 165.37 170.7	Total 785 Employee Insurance	6,507.75	7,119.0
820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 100.00 200.0 Total 880-3 WTP 1 Office Utilities 387.64 459.0	820 Communications	0.00	0.0
820-1-1 Cell Phone Equipment 300.49 0.0 820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.27 Total 880-1 WHS Utilities 232.81 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.0 0.0 880-3 WTP 1 Office Power 122.27 88.3 880-3-3 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	820-1 Cell phones	481.74	435.3
820-2 Internet 330.12 329.7 820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.6 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	820-1-1 Cell Phone Equipment	300.49	0.0
820-3 Ring Central 143.68 189.7 Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	820-2 Internet	330.12	329.7
Total 820 Communications 1,256.03 954.7 880 Utilities 0.00 0.0 880-1 WHS Utilities 0.00 0.0 880-1-2 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	820-3 Ring Central	143.68	189.7
880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	Total 820 Communications		954.7
880-1 WHS Utilities 0.00 0.0 880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880 Utilities	0.00	0.0
880-1-1 WHS Power 46.78 48.2 880-1-2 WHS Gas 73.56 49.2 880-1-3 WHS Sewer 112.27 112.2 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-1 WHS Utilities		0.0
880-1-3 WHS Sewer 112.27 112.27 Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-1-1 WHS Power		48.2
Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-1-2 WHS Gas	73.56	49.2
Total 880-1 WHS Utilities 232.61 209.7 880-2 WTP 3 Power 546.55 573.5 880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-1-3 WHS Sewer	112.27	112.2
880-3 WTP 1 Office Utilities 0.00 0.00 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	Total 880-1 WHS Utilities	232.61	209.7
880-3 WTP 1 Office Utilities 0.00 0.0 880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-2 WTP 3 Power	546.55	573.5
880-3-1 WTP 1 Office Power 122.27 88.3 880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-3 WTP 1 Office Utilities		0.0
880-3-2 WTP 1 Office A&J Sewer 100.00 200.0 880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-3-1 WTP 1 Office Power		88.34
880-3-3 WTP 1 Office Republic Dumpster 165.37 170.7 Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-3-2 WTP 1 Office A&J Sewer		200.00
Total 880-3 WTP 1 Office Utilities 387.64 459.0	880-3-3 WTP 1 Office Republic Dumpster		170.7
ORD A WIFE A D	Total 880-3 WTP 1 Office Utilities		459.05
	880-4 WTP 1 Power	1.988.58	1,548.99

	TOTAL		
	FEB 2023	JAN 2023 (PP)	
880-5 Main Office Utilities	0.00	0.00	
880-5-1 Main Office Power	236.19	240.45	
880-5-2 Main Office Gas	12.25	12.25	
880-5-3 Main Office Sewer	112.27	112.27	
880-5-4 Main Office Garbage	0.00	49.74	
Total 880-5 Main Office Utilities	360.71	414.71	
880-6 WTP 4 Power	60.66	59.37	
880-7 TGB #4 Power	43.65	44.75	
880-8 Tank 5 Power	24.31	24.28	
880-9 MAWSS Booster Station Power	1,752.87	2,209.22	
880-A10 CL2 Trailer AL Power	186.03	175.41	
Total 880 Utilities	5,583.61	5,719.11	
882 Vehicle Expense	0.00	0.00	
882-2 #15 William 2015 F250	0.00	137.46	
882-3 #17 Jason 2019 F250	626.81	75.00	
Total 882 Vehicle Expense	626.81	212.46	
885 Water Purchases	0.00	0.00	
885-2 MAWWS	58,763.19	-10,111.66	
885-2-1 MAWSS Loan Payment	10,112.22	10,112.22	
885-3 Town of Loxley	3,792.40	4,110.20	
Total 885 Water Purchases	72,667.81	4,110.76	
Total Expenses	\$251,099.74	\$174,689.73	
NET OPERATING INCOME	\$ -32,925.89	\$ -169,874.28	
Other Income			
517 Interest Income	84.19	1,113.29	
521 Dividend Income	1,878.49	0.00	
541 Visa Cash Back Rewards	3,904.41	0.00	
Total Other Income	\$5,867.09	\$1,113.29	
NET OTHER INCOME	\$5,867.09	\$1,113.29	
NET INCOME	\$ -27,058.80	\$ -168,760.99	

Warren Averett, LLC 112 W Laurel Ave Foley, AL 36535

This representation letter is provided in connection with the audit of the financial statements of Spanish Fort Water System, Inc. ("System"), which comprise the statement of Balance Sheet as of December 31, 2022, and the related statements of operations and members' equity and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 27, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We are in agreement with the adjusting journal entries that you have proposed, and they have been posted to the System's accounts.
- 9) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the System is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 12) We have reviewed long-lived assets whenever events or changes in circumstances have indicated the carrying amount of assets might not be recoverable and have appropriately recorded the adjustment.

- 13) In regard to the tax preparation services, financial statement preparation services, and maintenance of the Company's depreciation schedule performed by you, we have:
 - Assumed all management responsibilities.
 - Designated an individual within senior management, Hank Bauer, Jr., who possesses suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.

Information Provided

- 14) We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Among other things, relevant information may include such matters as -
 - Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices
 - Completeness and availability of all minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes were not yet prepared.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the System from whom you determined it necessary to obtain audit evidence.
- 15) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 16) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 17) We have no knowledge of any fraud or suspected fraud that affects the System and involves:
 - Management,
 - o Employees who have significant roles in internal control, or
 - o Others where the fraud could have a material effect on the financial statements.
- 18) We have no knowledge of any allegations of fraud or suspected fraud affecting the System's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 19) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 20) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 21) We have disclosed to you the identity of the System's related parties and all the related-party relationships and transactions of which we are aware.
- 22) The System has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you and disclosed in the notes to the financial statements.
- 23) We have evaluated, and continue to evaluate, our financial condition and know of no events or conditions that raise substantial doubt about the System being able to continue as a going concern.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and

- provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) Spanish Fort Water System, Inc. is an exempt organization under Section 501(c)(12) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the System's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.