

Dripping Springs Water Supply Corp.
Profit & Loss Budget vs. Actual
January through October 2025

Accrual Basis

	Jan - Oct, 25	Budget	\$ Over Budget	% of Budget	PROPOSED	% Change
		2025			2026	
Ordinary Income/Expense						
Income						
4000 · Revenues						
4000.01 · Water Sales	3,998,723.16	4,200,000.00	-201,276.84	95%	4,400,000.00	5%
4000.02 · Bulk Water Sales	477,992.48	325,000.00	152,992.48	147%	444,000.00	37%
4000.04 · Parts & Installation	114,858.07	100,000.00	14,858.07	115%	100,000.00	0%
4000.05 · Mis-read Meter/ Billing Error	0.00	-15,000.00	15,000.00	0%	0.00	-100%
4000.07 · Billing Adjustments	-16,723.85	-22,680.00	5,956.15	74%	-20,000.00	-12%
4000.08 · Late Fees	35,589.32	40,000.00	-4,410.68	89%	40,000.00	0%
4000.10 · Meter Reservation Fees	11,796.58	20,000.00	-8,203.42	59%	15,000.00	-25%
4000.15 · Customer Service Inspection	18,500.00	20,000.00	-1,500.00	93%	20,000.00	0%
4000.20 · Membership Fees	18,700.00	20,000.00	-1,300.00	94%	20,000.00	0%
4000.21 · Billing Services (CoDS)	34,951.50	20,000.00	14,951.50	175%	0.00	-100%
4000.22 · Rental Income	25,000.00	0.00	25,000.00	100%	60,000.00	N/A
4000.2? · CoDS WW Turn Offs	NEW	0.00			500.00	N/A
Total 4000 · Revenues	4,719,387.00	4,707,320.00	12,067.00	100%	5,079,500.00	8%
Total Income	4,719,387.00	4,707,320.00	12,067.00	100%	5,079,500.00	8%
Cost of Goods Sold						
4050 · Water Purchases						
4050.02 · LCRA Raw Water Firm	75,546.37	90,950.00	-15,403.63	83%	96,000.00	6%
4050.03 · WTCPUA Wholesale Treated Water	406,552.98	650,000.00	-243,447.02	63%	650,000.00	0%
4050.04 · LCRA Monthly Reservation Fee	77,423.50	101,650.00	-24,226.50	76%	101,650.00	0%
4050.05 · WTCPUA Monthly Charge	205,114.30	370,000.00	-164,885.70	55%	370,000.00	0%
4050.07 · Hays Trinity AF fee	0.00	147,000.00	-147,000.00	0%	147,000.00	0%
4050.08 · WTCPUA SER	0.00	0.00	0.00	0%	0.00	N/A
Total 4050 · Water Purchases	764,637.00	1,359,600.00	-594,963.00	56%	1,364,650.00	0%
Total COGS	764,637.00	1,359,600.00	-594,963.00	56%	1,364,650.00	0%
Gross Profit	3,954,750.00	3,347,720.00	607,030.00	118%	3,714,850.00	11%
Expense						
5000 · Operating Expenses						
5004 · Regulatory Expense						
5004.01 · TCEQ Water System Fee	0.00	30,000.00	-30,000.00	0%	7,500.00	-75%
Total 5004 · Regulatory Expense	0.00	30,000.00	-30,000.00	0%	7,500.00	-75%
5005 · System Operating Expense						
5005.01 · Inspection Fees (CSI)	0.00	0.00	0.00	0%	0.00	N/A
5005.02 · Maintenance & Repairs	107,541.55	370,000.00	-262,458.45	29%	370,000.00	0%
5005.03 · Chemicals	31,694.98	35,020.00	-3,325.02	91%	43,000.00	23%
5005.04 · Emeregency Response Supplies	0.00	500.00	-500.00	0%	500.00	0%
5005.05 · Utilities	127,970.20	175,000.00	-47,029.80	73%	211,000.00	21%
5005.06 · Meters	179,001.13	265,200.00	-86,198.87	67%	265,200.00	0%
5005.07 · Lab Fees	5,452.00	15,000.00	-9,548.00	36%	15,000.00	0%

5005.10 · Rental Equipment	1,208.16	6,000.00	-4,791.84	20%	6,000.00	0%
5005.11 · Scada	2,261.00	8,000.00	-5,739.00	28%	8,000.00	0%
5005.13 · Backflow Prevention Testing	0.00	2,500.00	-2,500.00	0%	2,500.00	0%
5005.14 · Parts & Supplies	39,504.94	147,500.00	-107,995.06	27%	147,500.00	0%
5005.15 · Well Field Capacity Evaluation	NEW				34,000.00	N/A
Total 5005 · System Operating Expense	494,634.00	1,024,720.00	-530,086.00	48%	1,102,700.00	8%
5006 · Employee Expense						
5006.01 · Uniforms	3,841.78	10,500.00	-6,658.22	37%	10,500.00	0%
5006.02 · Telephone	5,522.43	10,500.00	-4,977.57	53%	10,500.00	0%
5006.04 · Conference/Training	2,073.65	9,500.00	-7,426.35	22%	9,500.00	0%
5006.05 · Personal Protection Equipment	0.00	1,050.00	-1,050.00	0%	1,050.00	0%
Total 5006 · Employee Expense	11,438.00	31,550.00	-20,112.00	36%	31,550.00	0%

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5007 · Payroll						
5007.01 · Payroll Expense (Field Staff)	421,702.78	550,000.00	-128,297.22	77%	580,000.00	5%
5007.02 · Payroll Taxes	34,606.09	48,000.00	-13,393.91	72%	48,000.00	0%
Total 5007 · Payroll	456,309.00	598,000.00	-141,691.00	76%	628,000.00	5%
5009 · Remote Read Meters						
5009.02 · Remote Read Meter Purchases	0.00	85,000.00	-85,000.00	0%	85,000.00	0%
5009.03 · Remote Read Meter Service	15,225.00	6,000.00	9,225.00	254%	22,000.00	267%
Total 5009 · Remote Read Meters	15,225.00	91,000.00	-75,775.00	17%	107,000.00	18%
5011 · Operating Office Expense (Field)						
5011.03 · Operations Field Meals	839.08	1,600.00	-760.92	52%	1,600.00	0%
5011.04 · Office Supplies	1,600.46	1,600.00	0.46	100%	2,000.00	25%
5011.05 · Software	0.00	9,000.00	-9,000.00	0%	9,000.00	0%
Total 5011 · Operating Office Expense	2,440.00	12,200.00	-9,760.00	20%	12,600.00	3%
5149 · Equipment Expense						
5149.01 · Backhoe	0.00	2,500.00	-2,500.00	0%	0.00	-100%
5149.03 · Ranch King Trailer - TX-83YSWX	0.00	200.00	-200.00	0%	0.00	-100%
5149.04 · Magnum Trailer - TX-448096	0.00	200.00	-200.00	0%	0.00	-100%
5149.06 · Mini Excavator CX17	0.00	2,000.00	-2,000.00	0%	0.00	-100%
5149.07 · Skid steer forklift	0.00	3,000.00	-3,000.00	0%	0.00	-100%
5149.08 · Hydro Vac /Vermeer	0.00	1,500.00	-1,500.00	0%	0.00	-100%
5149.10 · Wheel Loader	0.00	1,000.00	-1,000.00	0%	0.00	-100%
5149.11 · Welder	0.00	650.00	-650.00	0%	0.00	-100%
5149.12 · Hydro Vac / Vermeer 2023 VE LP XD	4,315.08	2,000.00	2,315.08	216%	0.00	-100%
5149.13 - Excavator mid-sized Deere	2,022.51	2,000.00	22.51	101%	0.00	-100%

5149.14 · Generator Maintenance	7,703.08	3,500.00	4,203.08	220%	20,000.00	471%
5149.1? · Generator Fuel	NEW	0.00	0.00	100%	20,000.00	N/A
5149.1? · Equipment Expence & Maintenance	NEW	0.00	0.00	100%	15,500.00	N/A
5149.1? · Trailer Maintenance	NEW	0.00	0.00	100%	500.00	N/A
5149.1? · Trailer Tires	NEW	0.00	0.00	100%	700.00	N/A
Total 5149 · Equipment Expense	14,041.00	18,550.00	-4,509.00	76%	56,700.00	206%
5150 · Auto/Truck Expense						
5150.01 · Fuel	17,859.86	28,560.00	-10,700.14	63%	28,560.00	0%
5150.02 · Maintenance & Repairs	12,315.21	15,000.00	-2,684.79	82%	17,000.00	13%
5150.03 · Inspections & Registrations	1,108.87	1,000.00	108.87	111%	1,500.00	50%
5150.04 · Tires	4,968.72	3,500.00	1,468.72	142%	5,000.00	43%
5150.05 · Personal Vehicle Mileage	0.00	500.00	-500.00	0%	500.00	0%
5150.14 · Operations Truck Replacement	0.00	80,000.00	-80,000.00	0%	0.00	-100%
5150.15 · Administration Vehicle	0.00	45,000.00	-45,000.00	0%	0.00	-100%
Total 5150 · Auto/Truck Expense	36,253.00	173,560.00	-137,307.00	21%	52,560.00	-70%
Total 5000 · Operating Expenses	1,030,340.00	1,979,580.00	-949,240.00	52%	1,998,610.00	1%
5200 · Building Expense	2,121.81	0.00	0.00	0%	5,000.00	N/A
6000 · Administrative Expense						
6005 · Employee IRA						
6005.02 · Simple IRA Matching	16,029.41	26,000.00	-9,970.59	62%	26,000.00	0%
Total 6005 · Employee IRA	16,029.00	26,000.00	-9,971.00	62%	26,000.00	0%
6100 · Insurance						
6100.01 · Health Insurance/Life&Disability:BCBS/Guardia	279,000.63	405,000.00	-125,999.37	69%	470,000.00	16%
6100.02 · Umbrella Liability Insurance	6,914.33	10,250.00	-3,335.67	67%	10,250.00	0%
6100.03 · Equipment & Auto Insurance	11,436.52	16,000.00	-4,563.48	71%	16,000.00	0%
6100.04 · Workers Comp Insurance	3,852.75	7,300.00	-3,447.25	53%	7,300.00	0%
6100.05 · Commercial Property / Liability	22,626.11	23,500.00	-873.89	96%	30,000.00	28%
6100.06 · Directors & Officers Liab Ins	6,909.56	10,800.00	-3,890.44	64%	10,800.00	0%
6100.07 · Life & Disability Insurance: Hartford	0.00	15,000.00	-15,000.00	0%	0.00	-100%
6100.08 · Cyber Risk Liability coverage	1,778.42	4,350.00	-2,571.58	41%	4,350.00	0%
Total 6100 · Insurance	332,518.00	492,200.00	-159,682.00	68%	548,700.00	11%
6125 · Meeting Expense						
6125.01 · Annual Meeting	0.00	8,000.00	-8,000.00	0%	8,000.00	0%
6125.02 · Board Meeting	322.42	1,000.00	-677.58	32%	1,000.00	0%
Total 6125 · Meeting Expense	322.00	9,000.00	-8,678.00	4%	9,000.00	0%

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6130 · Membership Dues	540.17	8,000.00	-7,459.83	7%	8,000.00	0%
6160 · Office Expense						
6160.01 · Software Expense	11,676.71	14,500.00	-2,823.29	81%	51,000.00	252%
6160.02 · IT Expense	25,364.36	27,000.00	-1,635.64	94%	30,000.00	11%

6160.03 · Rent Expense	12,025.00	36,000.00	-23,975.00	33%	0.00	-100%
6160.05 · Office Supplies	7,487.88	9,000.00	-1,512.12	83%	10,000.00	11%
6160.06 · Copier Lease	2,676.30	6,000.00	-3,323.70	45%	4,500.00	-25%
6160.07 · Printing	8,649.03	2,500.00	6,149.03	346%	2,500.00	0%
6160.08 · Telephones	3,665.96	6,500.00	-2,834.04	56%	6,000.00	-8%
6160.09 · Utilities	7,479.45	11,500.00	-4,020.55	65%	11,000.00	-4%
6160.10 · Postage & Delivery	12,420.57	15,000.00	-2,579.43	83%	16,000.00	7%
6160.11 · Advertising/Public Notices	0.00	2,000.00	-2,000.00	0%	2,000.00	0%
6160.12 · Misc Office Expense	5,915.31	8,000.00	-2,084.69	74%	8,000.00	0%
6160.14 · Business Meals	196.18	1,500.00	-1,303.82	13%	1,500.00	0%
6160.15 · Conservation	0.00	20,000.00	-20,000.00	0%	20,000.00	0%
6160.16 · Customer Notification	867.80	3,000.00	-2,132.20	29%	3,000.00	0%
6160.17 · Hardware	2,853.87	3,000.00	-146.13	95%	4,000.00	33%
Total 6160 · Office Expense	101,278.00	165,500.00	-64,222.00	61%	169,500.00	2%
6210 · Donations						
6210.01 · Scholarships	10,000.00	10,000.00	0.00	100%	10,000.00	0%
6210.02 · Donations Misc	2,711.15	5,000.00	-2,288.85	54%	5,000.00	0%
Total 6210 · Donations	12,711.00	15,000.00	-2,289.00	85%	15,000.00	0%
6220 · Professional Services						
6220.01 · Legal Services	404,916.21	150,000.00	254,916.21	270%	230,000.00	53%
6220.02 · Accounting	29,787.00	35,000.00	-5,213.00	85%	35,000.00	0%
6220.03 · Annual Audit	20,000.00	20,000.00	0.00	100%	20,000.00	0%
6220.04 · Engineering Fees	44,808.31	120,000.00	-75,191.69	37%	100,000.00	-17%
6220.05 · Public Affairs	0.00	1,000.00	-1,000.00	0%	1,000.00	0%
6220.06 · Rate Analysis	14,621.40	18,500.00	-3,878.60	79%	0.00	-100%
6220.07 · Surveying	0.00	10,000.00	-10,000.00	0%	10,000.00	0%
6220.08 · Feasibility Study	-547.51					-100%
6220.?? · Bookkeeping Service	NEW				42,000.00	
6220.13 · GIS & Asset Mgmt	21,645.00	24,500.00	-2,855.00	88%	24,500.00	0%
Total 6220 · Professional Services	535,230.00	379,000.00	156,230.00	141%	462,500.00	22%
6300 · Developer Projects						
6300.03 · Site Review Fees	5,750.00					
6300.04 · Caliterra	-531.00					
6300.27 · Howard Ranch	1,190.00					
6300.38 · Caliterra - Lornhorn Ranch	-24,245.00					
6300.65 · Austin Ridge Church	1,105.50					
6301.03 · Heritage	-7,012.50					
6301.10 · Tiger Lane - Ruben Ramirez	-1,963.78					
6301.11 · Village Grove	-6,829.77					
6301.13 · Suds Brothers Car Wash	67.00					
6301.16 · Daisy Lane	0.00					
6301.17 · New Growth	-1,847.50					
6301.19 · Whim Corporate Facilities	-5,152.50					
6301.20 · Trailhead Market	0.00					
6301.21 · Hardy T Land	-869.19					
6301.22 · Cortaro Commercial	-1,651.50					
6301.25 · Penn Tract	0.00					

