

**ELK POINT SANITATION DISTRICT
BUDGET SUMMARY
FISCAL YEAR 2026-2027**

	Actual 6/30/2025	Projected 6/30/2026	Tentative Budget 6/30/2027
Assessed valuation	56,764,543	58,877,981	59,023,654
Tax rate	0.0095	0.0095	0.0095
GENERAL FUND			
	Actual	Projected	Tentative Budget
REVENUES			
Operating revenues	136,944	359,370	379,200
Non operating revenues	11,683	12,033	12,152
 Total revenues	 148,627	 371,403	 391,352
Beginning fund balance	28,497	2,499	98,181
Total resources	177,124	373,902	489,533
 EXPENDITURES			
Sanitation			
Maintenance and operation	59,400	62,400	197,000
Service and supplies	115,225	213,321	102,000
Total expenditures	174,625	275,721	299,000
Ending fund balance	2,499	98,181	190,533
Total commitments and fund balance	177,124	373,902	489,533

Analysis, non operating revenues:			
Consolidated tax	7,318	7,311	7,311
Ad valorem	4,198	4,437	4,556
Interest/Late Charges	166	285	285
Total non operating revenues	11,683	12,033	12,152
 Analysis, services and supplies			
Bank Service Charges	129	43	200
Insurance	678	778	7,000
Land Use Fee	78	0	100
Accounting	20,723	25,442	34,100
Audit Allowance	0	0	0
Legal	8,176	16,397	20,000
Engineering	85,019	170,246	40,000
Office	422	415	600
Total services and supplies	115,225	213,321	102,000

** Rates for 26/27 FYE = \$3,950/sewer fee

Elk Point Sanitation District
Profit & Loss
July 1, 2025 through April 2, 2026

	<u>Jul 1, '25 - Apr 2, 26</u>
Income	
4010 · Ad Valorem Taxes - Current	4,001.83
4037 · Consolidated Tax	6,092.50
4040 · Sewer Use Fees	359,369.69
4041 · Late Charges	1,318.50
4050 · Interest Income	142.55
Total Income	370,925.07
Gross Profit	370,925.07
Expense	
6040 · Bank Service Charges	42.56
6140 · Insurance	678.00
6270 · Accounting	15,272.00
6272 · Engineering	141,954.25
6275 · Legal	13,397.47
6280 · Office Expense	293.25
6480 · Payment to DCLTSA	62,400.00
Total Expense	234,037.53
Net Income	<u>136,887.54</u>

Elk Point Sanitation District
Balance Sheet
As of April 2, 2026

	<u>Apr 2, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	157,152.86
1055 · Cash in St of Nev LGIP A/C	616.68
Total Checking/Savings	157,769.54
Total Current Assets	157,769.54
Other Assets	
1070 · Cash Held - Other Governments	1,224.34
Total Other Assets	1,224.34
TOTAL ASSETS	<u>158,993.88</u>
LIABILITIES & EQUITY	
Equity	
32000 · *Retained Earnings	22,106.34
Net Income	136,887.54
Total Equity	158,993.88
TOTAL LIABILITIES & EQUITY	<u>158,993.88</u>