

# EAST BOULDER COUNTY WATER DISTRICT

## Balance Sheet

As of September 30, 2021

10/08/21

	Sep 30, 21	Aug 31, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	17,433.81	18,284.55	(850.74)
106 · COLOTRUST PLUS+	464,819.95	464,813.00	6.95
<b>Total Checking/Savings</b>	<b>482,253.76</b>	<b>483,097.55</b>	<b>(843.79)</b>
<b>Other Current Assets</b>			
116 · CUSTOMER ACCTS RECEIVABLES	33,485.91	38,284.83	(4,798.92)
117 · PROPERTY TAXES RECEIVABLE	195.22	195.22	0.00
<b>Total Other Current Assets</b>	<b>33,681.13</b>	<b>38,480.05</b>	<b>(4,798.92)</b>
<b>Total Current Assets</b>	<b>515,934.89</b>	<b>521,577.60</b>	<b>(5,642.71)</b>
<b>Other Assets</b>			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(703,465.25)	(703,465.25)	0.00
<b>Total 140 · PROPERTY ASSETS</b>	<b>1,408,765.42</b>	<b>1,408,765.42</b>	<b>0.00</b>
151 · SYSTEM INCLUSION FEE	1,693,757.00	1,693,757.00	0.00
152 · ORGANIZATIONAL COSTS	16,932.46	16,932.46	0.00
153 · ACCUMULATED AMORTIZATION	(16,932.46)	(16,932.46)	0.00
<b>Total Other Assets</b>	<b>3,102,522.42</b>	<b>3,102,522.42</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>3,618,457.31</b>	<b>3,624,100.02</b>	<b>(5,642.71)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
202 · ACCOUNTS PAYABLE	31,062.30	35,390.72	(4,328.42)
<b>Total Accounts Payable</b>	<b>31,062.30</b>	<b>35,390.72</b>	<b>(4,328.42)</b>
<b>Total Current Liabilities</b>	<b>31,062.30</b>	<b>35,390.72</b>	<b>(4,328.42)</b>
<b>Total Liabilities</b>	<b>31,062.30</b>	<b>35,390.72</b>	<b>(4,328.42)</b>
<b>Equity</b>			
280 · NET ASSETS	2,761,742.76	2,761,742.76	0.00
<b>282 · BOARD DESIGNATED RESERVES</b>			
284 · DESIGNATED CASH CAPITAL RESER...	151,320.03	151,320.03	0.00
285 · CASH OPERATING RESERVES	361,383.96	361,383.96	0.00
287 · DESIGNATED EMERGENCY RESERVE	7,243.00	7,243.00	0.00
288 · EQUITY OPERATING RESERVES	340,779.66	340,779.66	0.00
<b>Total 282 · BOARD DESIGNATED RESERVES</b>	<b>860,726.65</b>	<b>860,726.65</b>	<b>0.00</b>
<b>Net Income</b>	<b>(35,074.40)</b>	<b>(33,760.11)</b>	<b>(1,314.29)</b>
<b>Total Equity</b>	<b>3,587,395.01</b>	<b>3,588,709.30</b>	<b>(1,314.29)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,618,457.31</b>	<b>3,624,100.02</b>	<b>(5,642.71)</b>

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Accrual Basis

# EAST BOULDER COUNTY WATER DISTRICT

## Income & Expenses - Annual Budget vs. YTD Actual

January through September 2021

	Jan - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410 · STANDBY FEE	1,216.95	1,436.00	(219.05)	84.7%
415 · WATER REVENUE	153,811.44	200,000.00	(46,188.56)	76.9%
416 · WATER BILL ADJUSTMENT	(21,644.85)			
420 · OTHER FEES & CHARGES				
422 · OTHER INCOME	47.50	1,000.00	(952.50)	4.8%
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	47.50	1,000.00	(952.50)	4.8%
465 · INTEREST ON DEPOSITS	200.05	3,000.00	(2,799.95)	6.7%
<b>Total Income</b>	133,631.09	205,436.00	(71,804.91)	65.0%
<b>Expense</b>				
510 · AUDIT	1,100.00	1,000.00	100.00	110.0%
520 · BOOKKEEPING	3,785.00	6,000.00	(2,215.00)	63.1%
524 · DIRECTORS' FEES	2,250.00	3,000.00	(750.00)	75.0%
525 · DUES & SUBSCRIPTIONS	432.60	500.00	(67.40)	86.5%
525 · DUES & SUBSCRIPTIONS	432.60	500.00	(67.40)	81.1%
535 · INSURANCE	2,231.00	2,750.00	(519.00)	81.1%
536 · WORKERS' COMP INSURANCE	460.00	300.00	160.00	153.3%
537 · IT CONSULTANT	3,447.50	2,500.00	947.50	137.9%
545 · LEGAL	168.00	1,000.00	(832.00)	16.8%
550 · MAINTENANCE and REPAIRS	8,161.50	20,000.00	(11,838.50)	40.8%
552 · SYSTEM OPERATIONS	16,321.00	15,000.00	1,321.00	108.8%
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)	0.0%
557 · METER READING	2,910.00	2,800.00	110.00	103.9%
559 · RADIO READ SOFTWARE	1,949.94	2,000.00	(50.06)	97.5%
560 · MISC EXPENSE	0.00	2,000.00	(2,000.00)	0.0%
562 · WEB SITE EXPENSE	574.99	1,000.00	(425.01)	57.5%
565 · OFFICE EXPENSE	1,422.63	2,000.00	(577.37)	71.1%
577 · BILLING SOFTWARE	649.80	1,000.00	(350.20)	65.0%
580 · UTILITIES	5,974.22	9,000.00	(3,025.78)	66.4%
585 · WATER PURCHASE	113,326.81	132,000.00	(18,673.19)	85.9%
587 · WATER TESTING	3,540.50	5,000.00	(1,459.50)	70.8%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	0.00	15,000.00	(15,000.00)	0.0%
817 · ASSOCIATED CONSTRUCTION EXPE...	0.00	1,000.00	(1,000.00)	0.0%
821 · TRANS TO CAPITAL RESERVES	0.00	(16,000.00)	16,000.00	0.0%
<b>Total 800 · CAPITAL EXPENSE</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	168,705.49	209,850.00	(41,144.51)	80.4%
<b>Net Ordinary Income</b>	(35,074.40)	(4,414.00)	(30,660.40)	794.6%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
470 · TAP FEES	0.00	41,521.00	(41,521.00)	0.0%
575 · LAFAYETTE TAPS	0.00	(39,521.00)	39,521.00	0.0%
<b>Total Other Income</b>	0.00	2,000.00	(2,000.00)	0.0%
<b>Other Expense</b>				
826 · TRANS TO (FROM) RESERVES	0.00	(2,414.00)	2,414.00	0.0%
<b>Total Other Expense</b>	0.00	(2,414.00)	2,414.00	0.0%
<b>Net Other Income</b>	0.00	4,414.00	(4,414.00)	0.0%
<b>Net Income</b>	(35,074.40)	0.00	(35,074.40)	100.0%



**EAST BOULDER COUNTY WATER DISTRICT**  
**Income & Expenses by Month**  
 January through September 2021

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	TOTAL
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
410 · STANDBY FEE	139.65	159.60	159.60	139.65	139.65	119.70	119.70	119.70	119.70	1,216.95
415 · WATER REVENUE	8,877.03	11,437.76	8,330.31	7,745.84	10,712.73	23,690.47	25,491.38	29,733.32	27,792.60	153,811.44
416 · WATER BILL ADJUSTMENT	0.00	0.00	(21,644.85)	0.00	0.00	0.00	0.00	0.00	0.00	(21,644.85)
420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421 · INTEREST ON A/R	0.00	0.00	0.00	0.00	0.00	47.50	0.00	0.00	0.00	47.50
422 · OTHER INCOME	0.00	0.00	0.00	0.00	0.00	47.50	0.00	0.00	0.00	47.50
<b>Total 420 · OTHER FEES &amp; CHAR...</b>	44.58	32.90	26.87	22.78	23.64	16.31	13.82	11.19	7.96	200.05
465 · INTEREST ON DEPOSITS	9,061.26	11,630.26	(13,128.07)	7,908.27	10,876.02	23,873.98	25,624.90	29,864.21	27,920.26	133,631.09
<b>Total Income</b>										
<b>Expense</b>										
510 · AUDIT	0.00	0.00	0.00	1,100.00	0.00	0.00	0.00	0.00	0.00	1,100.00
520 · BOOKKEEPING	450.00	390.00	400.00	380.00	400.00	400.00	400.00	440.00	525.00	3,785.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,250.00
525 · DUES & SUBSCRIPTIONS	432.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432.60
535 · INSURANCE	2,269.00	0.00	(38.00)	0.00	0.00	0.00	0.00	0.00	0.00	2,231.00
536 · WORKERS' COMP INSURAN...	460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460.00
537 · IT CONSULTANT	857.50	507.50	595.00	700.00	280.00	140.00	105.00	105.00	157.50	3,447.50
545 · LEGAL	0.00	168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.00
550 · MAINTENANCE and REPAIRS	22.44	374.10	1,776.67	146.04	401.73	4,334.81	535.99	312.36	257.36	8,161.50
552 · SYSTEM OPERATIONS	1,328.50	3,090.00	6,340.00	(1,335.00)	917.50	1,092.50	1,380.00	2,242.50	1,265.00	16,321.00
557 · METER READING	285.00	237.50	332.50	330.00	345.00	230.00	230.00	690.00	230.00	2,910.00
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	1,949.94	0.00	0.00	0.00	1,949.94
562 · WEB SITE EXPENSE	89.99	0.00	0.00	129.60	0.00	0.00	15.17	167.98	172.25	574.99
565 · OFFICE EXPENSE	351.80	0.00	0.00	12.00	10.00	915.85	10.00	10.00	112.98	1,422.63
577 · BILLING SOFTWARE	259.20	86.40	43.50	43.50	43.80	43.50	43.20	43.20	43.50	649.80
580 · UTILITIES	416.13	428.50	352.95	357.84	425.26	805.93	1,310.09	935.56	941.96	5,974.22
585 · WATER PURCHASE	3,955.36	4,563.13	3,883.20	4,306.32	11,022.24	15,455.76	17,937.20	27,203.60	25,000.00	113,326.81
587 · WATER TESTING	239.00	239.00	239.00	239.00	239.00	279.00	279.00	1,508.50	279.00	3,540.50
<b>Total Expense</b>	11,666.52	10,334.13	14,174.82	6,659.30	14,334.53	25,897.29	22,495.65	33,908.70	29,234.55	168,705.49
<b>Net Ordinary Income</b>	(2,605.26)	1,296.13	(27,302.89)	1,248.97	(3,458.51)	(2,023.31)	3,129.25	(4,044.49)	(1,314.29)	(35,074.40)
<b>Net Income</b>	<u>(2,605.26)</u>	<u>1,296.13</u>	<u>(27,302.89)</u>	<u>1,248.97</u>	<u>(3,458.51)</u>	<u>(2,023.31)</u>	<u>3,129.25</u>	<u>(4,044.49)</u>	<u>(1,314.29)</u>	<u>(35,074.40)</u>

**EAST BOULDER COUNTY WATER DISTRICT**

**Cash Transactions**

As of October 15, 2021

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10/08/21  
Cash Basis

Type	Date	Num	Name	Memo	Paid Amount	Balance
						11,925.18
<b>102 - CHECKING - 1st NATIONAL BANK</b>						
Deposit	09/14/2021		DEPOSIT	Deposit	15,187.30	27,112.48
Deposit	09/27/2021		DEPOSIT	Deposit	16,508.35	43,620.83
Deposit	09/30/2021		DEPOSIT	Deposit	1,015.57	44,636.40
Bill Pmt -Check	09/30/2021		LAFAYETTE WATER	08-0942-01	-27,203.60	17,432.80
Deposit	09/30/2021			Interest	1.01	17,433.81
Bill Pmt -Check	10/04/2021		THE LAWN BARBERS		-227.00	17,206.81
Deposit	10/08/2021		DEPOSIT	Deposit	4,356.89	21,563.70
Bill Pmt -Check	10/11/2021	3531	BOULDER WATER WELL SERV...		-1,774.00	19,789.70
Bill Pmt -Check	10/11/2021	3532	FLW, INC	Bookkeeping	-525.00	19,264.70
Bill Pmt -Check	10/11/2021	3533	MARY M. WAGNER	envelopes	-112.98	19,151.72
Bill Pmt -Check	10/11/2021	3534	OMNI NETWORK DESIGNS		-157.50	18,994.22
Bill Pmt -Check	10/11/2021	3535	UNCC	26335	-30.36	18,963.86
Bill Pmt -Check	10/11/2021	3536	WHITE MOUNTAIN TECHNOLO...	210802P	-43.50	18,920.36
Bill Pmt -Check	10/12/2021		COMCAST	8497 10 102 0405279	-59.95	18,860.41
Bill Pmt -Check	10/12/2021		XCEL ENERGY	53-3773936-1	-882.01	17,978.40
Total 102 - CHECKING - 1st NATIONAL BANK					6,053.22	17,978.40
						464,813.00
<b>106 - COLOTRUST PLUS+</b>						
Deposit	09/30/2021			Interest	6.95	464,819.95
Total 106 - COLOTRUST PLUS+					6.95	464,819.95
						38,284.83
<b>116 - CUSTOMER ACCTS RECEIVABLES</b>						
Deposit	09/14/2021		DEPOSIT	Deposit	-15,187.30	23,097.53
Deposit	09/27/2021		DEPOSIT	Deposit	-16,508.35	6,589.18
Deposit	09/30/2021		DEPOSIT	Deposit	-1,015.57	5,573.61
General Journal	09/30/2021	Billing		Monthly	27,912.30	33,485.91
Deposit	10/08/2021		DEPOSIT	Deposit	-4,356.89	29,129.02
Total 116 - CUSTOMER ACCTS RECEIVABLES					-9,155.81	29,129.02
						0.00
<b>218 - HOMEOWNER MAINTENANCE DEP</b>						
Total 218 - HOMEOWNER MAINTENANCE DEP						0.00
<b>TOTAL</b>					<b>-3,095.64</b>	<b>511,927.37</b>



# EAST BOULDER COUNTY WATER DISTRICT THIS YEAR / LAST YEAR COMPARISON

January through September 2021

	Jan - Sep 21	Jan - Sep 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410 · STANDBY FEE	1,216.95	1,137.15	79.80
415 · WATER REVENUE	153,811.44	191,432.66	(37,621.22)
416 · WATER BILL ADJUSTMENT	(21,644.85)	0.00	(21,644.85)
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	108.81	(108.81)
422 · OTHER INCOME	47.50	47.50	0.00
<b>Total 420 · OTHER FEES &amp; CHAR...</b>	<b>47.50</b>	<b>156.31</b>	<b>(108.81)</b>
441 · TAX REVENUE	0.00	155,554.69	(155,554.69)
442 · OTHER TAX REVENUE	0.00	5,463.64	(5,463.64)
465 · INTEREST ON DEPOSITS	200.05	3,656.43	(3,456.38)
466 · INTEREST ON DS FUNDS	0.00	331.20	(331.20)
<b>Total Income</b>	<b>133,631.09</b>	<b>357,732.08</b>	<b>(224,100.99)</b>
<b>Expense</b>			
510 · AUDIT	1,100.00	1,000.00	100.00
520 · BOOKKEEPING	3,785.00	3,840.00	(55.00)
524 · DIRECTORS' FEES	2,250.00	2,150.00	100.00
525 · DUES & SUBSCRIPTIONS	432.60	450.18	(17.58)
530 · ELECTION EXPENSE	0.00	127.60	(127.60)
535 · INSURANCE	2,231.00	2,269.00	(38.00)
536 · WORKERS' COMP INSURAN...	460.00	274.00	186.00
537 · IT CONSULTANT	3,447.50	5,180.00	(1,732.50)
545 · LEGAL	168.00	1,264.50	(1,096.50)
550 · MAINTENANCE and REPAIRS	8,161.50	20,250.01	(12,088.51)
552 · SYSTEM OPERATIONS	16,321.00	11,723.53	4,597.47
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)
557 · METER READING	2,910.00	2,470.00	440.00
559 · RADIO READ SOFTWARE	1,949.94	1,949.94	0.00
562 · WEB SITE EXPENSE	574.99	439.39	135.60
565 · OFFICE EXPENSE	1,422.63	2,026.55	(603.92)
577 · BILLING SOFTWARE	649.80	0.00	649.80
580 · UTILITIES	5,974.22	6,117.84	(143.62)
585 · WATER PURCHASE	113,326.81	129,565.51	(16,238.70)
587 · WATER TESTING	3,540.50	2,773.09	767.41
610 · TREASURER'S FEES	0.00	2,336.22	(2,336.22)
615 · DS BANK CHARGES	0.00	200.00	(200.00)
620 · INTEREST ON BONDS	0.00	4,265.63	(4,265.63)
621 · BOND RETIREMENT PREMIUM	0.00	(321.03)	321.03
<b>Total Expense</b>	<b>168,705.49</b>	<b>201,351.96</b>	<b>(32,646.47)</b>
<b>Net Ordinary Income</b>	<b>(35,074.40)</b>	<b>156,380.12</b>	<b>(191,454.52)</b>
<b>Net Income</b>	<b>(35,074.40)</b>	<b>156,380.12</b>	<b>(191,454.52)</b>



EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST	
	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
2019										
JANUARY	546	8,913.64	\$ 99.75	661	-115	682	\$ 3,965.16	21	\$ 4,948.48	
FEBRUARY	528	8,834.12	\$ 99.75	528	0	541	\$ 3,543.38	13	\$ 5,290.74	
MARCH	543	9,135.24	\$ 99.75	678	-135	565	\$ 3,614.90	(113)	\$ 5,520.34	
APRIL	666	9,245.72	\$ 99.75	697	-31	933	\$ 4,913.94	236	\$ 4,331.78	
MAY	1,198	12,755.46	\$ 99.75	1,242	-44	1,548	\$ 7,464.24	306	\$ 5,291.22	
JUNE	2,259	24,763.66	\$ 99.75	2,318	-59	2,308	\$ 11,683.20	(10)	\$ 13,080.46	
JULY	3,034	28,639.66	\$ 99.75	3,119	-85	3,652	\$ 22,771.76	533	\$ 5,867.90	
AUGUST	3,341	31,398.18	\$ 99.75	3,424	-83	4,183	\$ 27,540.14	759	\$ 3,858.04	
SEPTEMBER	3,295	34,753.80	\$ 99.75	3,328	-33	2,033	\$ 9,879.54	(1,295)	\$ 24,874.26	
OCTOBER	1,153	11,935.85	\$ 99.75	1,213	-60	749	\$ 4,218.42	(464)	\$ 7,717.43	
NOVEMBER	590	9,176.18	\$ 99.75	600	-10	554	\$ 3,582.12	(46)	\$ 5,594.06	
DECEMBER	531	8,979.62	\$ 99.75	600	-69	563	\$ 3,608.94	(37)	\$ 5,370.68	
TOTAL	17,684	198,531.13	\$ 1,197.00	18,408	-724	18,311	\$ 106,785.74	(97)	\$ 91,745.39	
2020										
JANUARY	551	9,190.69	\$ 99.75	596	-45	654	\$ 4,074.78	58	\$ 5,115.91	
FEBRUARY	537	9,115.38	\$ 119.70	569	-32	557	\$ 3,771.17	(12)	\$ 5,344.21	
MARCH	656	9,985.58	\$ 119.70	686	-30	676	\$ 4,143.64	(10)	\$ 5,841.94	
APRIL	830	9,903.50	\$ 139.65	849	-19	1398	\$ 7,054.50	549	\$ 2,849.00	
MAY	2194	20,761.93	\$ 119.70	2243	-49	2468	\$ 13,378.20	225	\$ 7,383.73	
JUNE	3096	28,557.07	\$ 139.65	3203	-107	3555	\$ 22,998.61	352	\$ 5,558.46	
JULY	3859	36,135.60	\$ 139.65	3893	-34	2772	\$ 15,614.92	(1,121)	\$ 20,520.68	
AUGUST	4212	40,595.11	\$ 139.65	4601	-389	5496	\$ 41,302.20	895	\$ (707.09)	
SEPTEMBER	2847	27,319.54	\$ 119.70	2901	-54	2943	\$ 17,227.45	42	\$ 10,092.09	
OCTOBER	1834	17,687.13	\$ 119.70	1963	-129	1327	\$ 6,724.75	(636)	\$ 10,962.38	
NOVEMBER	900	11,705.68	\$ 119.70	880	20	608	\$ 3,930.80	(272)	\$ 7,774.88	
DECEMBER	590	9,000.04	\$ 119.70	637	-47	622	\$ 3,974.62	(15)	\$ 5,025.42	
TOTAL	22,106	229,957.25	\$ 1,496.25	23,021	-915	23,076	\$ 144,195.64	55	\$ 85,761.61	
2021										
JANUARY	558	8,877.03	\$ 139.65	550	8	557	\$ 3,955.36	7	\$ 4,921.67	
FEBRUARY	716	11,317.18	\$ 159.60	769	-53	729	\$ 4,563.13	(40)	\$ 6,754.05	
MARCH	455	8,330.31	\$ 159.60	476	-21	535	\$ 3,883.20	59	\$ 4,447.11	
APRIL	528	8,519.25	\$ 139.65	574	-46	664	\$ 4,306.32	90	\$ 4,212.93	
MAY	995	10,712.73	\$ 139.65	1,032	-37	2,053	\$ 11,022.24	1,021	\$ (309.51)	
JUNE	2,619	23,630.18	\$ 119.70	2,693	-74	2,662	\$ 15,455.76	(31)	\$ 8,174.42	
JULY	2,832	25,491.38	\$ 119.70	3,038	-206	2,928	\$ 17,937.20	(110)	\$ 7,554.18	
AUGUST	3,271	27,433.32	\$ 119.70	3,435	-164	3,864	\$ 27,203.60	429	\$ 229.72	
SEPTEMBER	3,085	27,912.30	\$ 119.70	3,249	-164			(3,249)	\$ 27,912.30	
OCTOBER					0			-	\$ -	
NOVEMBER					0			-	\$ -	
DECEMBER					0			-	\$ -	
TOTAL	15,059	152,223.68	\$ 1,216.95	15,816	-757	13,992	\$ 88,326.81	(1,824)	\$ 63,896.87	



EAST BOULDER COUNTY WATER DISTRICT (07071)				
WATER ENTERPRISE FUND				
2022 BUDGET				
	2020	2021	2021	PROPOSED
	ACTUAL	ESTIMATE	BUDGET	2022
				BUDGET
<b>OPERATIONS</b>				
<b>BEGINNING FUND BALANCE</b>	\$ 511,338	\$ 519,947	\$ 549,091	\$ 489,475
<b>REVENUES:</b>				
WATER REVENUE	227,881	200,000	200,000	221,000
WATER BILLING ADJUSTMENTS	0	(21,645)	0	(500)
STANDBY FEE	1,496	1,577	1,436	1,436
TAP FEES	0	0	41,521	41,521
(LAFAYETTE TAP FEES PAYMENT)	0	0	(39,521)	(39,521)
OTHER TAX REVENUE	7,575	0	0	0
OTHER FEES & CHARGES	204	50	1,000	300
INTEREST INCOME	3,821	400	3,000	425
<b>TOTAL REVENUES.....</b>	<b>\$ 240,977</b>	<b>\$ 180,382</b>	<b>\$ 207,436</b>	<b>\$ 224,661</b>
<b>TOTAL FUNDS AVAILABLE.....</b>	<b>\$ 752,315</b>	<b>\$ 700,329</b>	<b>\$ 756,527</b>	<b>\$ 714,136</b>
<b>EXPENSES:</b>				
AUDIT	1,000	1,000	1,000	1,000
BOOKKEEPING LABOR	6,083	6,000	6,000	7,500
DIRECTORS' FEES	2,900	3,000	3,000	3,000
DUES & SUBSCRIPTIONS	450	433	500	500
ELECTION EXPENSE	128	0	0	150
INSURANCE	2,269	2,231	2,750	2,750
WORKERS' COMP	274	460	300	500
IT CONSULTANT	7,770	4,000	2,500	1,500
RADIO READ METERS	0	0	0	0
RADIO READ METERS SOFTWARE	1,950	1,950	2,000	2,000
LEGAL	1,265	200	1,000	1,000
MAINTENANCE	28,409	15,000	20,000	25,000
SYSTEMS OPERATIONS	17,187	24,000	15,000	25,000
MEETINGS	1,000	0	1,000	0
METER READING	3,325	3,700	2,800	4,000
MISCELLANEOUS	0	0	2,000	2,000
WEB SITE EXPENSE	439	600	1,000	1,000
OFFICE	2,166	2,000	2,000	2,000
BILLING SOFTWARE & FEES	518	780	1,000	750
UTILITIES	7,549	6,500	9,000	9,000
LAFAYETTE WATER	144,196	135,000	132,000	132,000
WATER TESTING	3,490	4,000	5,000	4,000
<b>CAPITAL EXPENSES</b>				
CONSTRUCTION - EQUIPMENT	0	0	15,000	15,000
TRANSFER TO CAPITAL RESERVES	0	0	0	0
TRANSFER TO DEBT SERVICE RESERVES	0	0	(16,000)	(16,000)
TRANSFER FROM CAPITAL RESERVES	0	0	1,000	1,000
ENGINEERING	0	0	0	0
<b>EXPENSE SUBTOTAL</b>	<b>232,368</b>	<b>210,854</b>	<b>209,850</b>	<b>224,650</b>
<b>TRANSFER TO (FROM) OPERATING RESERVES</b>	<b>8,609</b>	<b>(30,472)</b>	<b>(2,414)</b>	<b>11</b>
<b>TOTAL EXPENSES.....</b>	<b>\$ 240,977</b>	<b>\$ 180,382</b>	<b>\$ 207,436</b>	<b>\$ 224,661</b>
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE.....</b>	<b>\$ 519,947</b>	<b>\$ 489,475</b>	<b>\$ 530,677</b>	<b>\$ 473,486</b>

CAPITAL RESERVES at Year End	151,320	151,320	135,320	135,320
OPERATING RESERVES at Year End	361,384	330,912	395,357	330,766