

EAST BOULDER COUNTY WATER DISTRICT

Balance Sheet

As of October 31, 2023

11/10/23

	Oct 31, 23	Sep 30, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	29,186.06	8,552.69	20,633.37
106 · COLOTRUST PLUS+	393,666.60	411,786.20	(18,119.60)
Total Checking/Savings	422,852.66	420,338.89	2,513.77
Accounts Receivable			
115 · ACCOUNTS RECEIVABLE	681.03	681.03	0.00
Total Accounts Receivable	681.03	681.03	0.00
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	12,004.06	18,237.25	(6,233.19)
Total Other Current Assets	12,004.06	18,237.25	(6,233.19)
Total Current Assets	435,537.75	439,257.17	(3,719.42)
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(787,954.86)	(787,954.86)	0.00
Total 140 · PROPERTY ASSETS	1,324,275.81	1,324,275.81	0.00
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
Total Other Assets	3,018,032.81	3,018,032.81	0.00
TOTAL ASSETS	3,453,570.56	3,457,289.98	(3,719.42)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	20,208.61	22,173.61	(1,965.00)
Total Accounts Payable	20,208.61	22,173.61	(1,965.00)
Total Current Liabilities	20,208.61	22,173.61	(1,965.00)
Total Liabilities	20,208.61	22,173.61	(1,965.00)
Equity			
280 · NET ASSETS	2,761,742.76	2,761,742.76	0.00
282 · BOARD DESIGNATED RESERVES			
284 · DESIGNATED CASH CAPITAL RESERVE	151,320.03	151,320.03	0.00
285 · CASH OPERATING RESERVES	327,302.57	327,302.57	0.00
287 · DESIGNATED EMERGENCY RESERVE	7,243.00	7,243.00	0.00
288 · EQUITY OPERATING RESERVES	256,094.83	256,094.83	0.00
Total 282 · BOARD DESIGNATED RESERVES	741,960.43	741,960.43	0.00
Net Income	(70,341.24)	(68,586.82)	(1,754.42)
Total Equity	3,433,361.95	3,435,116.37	(1,754.42)
TOTAL LIABILITIES & EQUITY	3,453,570.56	3,457,289.98	(3,719.42)

EAST BOULDER COUNTY WATER DISTRICT P&L Budget vs. Actual

January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	12,998.61	15,000.00	-2,001.39	86.7%
415 · WATER REVENUE	96,128.86	150,000.00	-53,871.14	64.1%
416 · WATER BILL ADJUSTMENT	-2,110.85	-500.00	-1,610.85	422.2%
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00			
420 · OTHER FEES & CHARGES - Other	0.00	300.00	-300.00	0.0%
Total 420 · OTHER FEES & CHARGES	0.00	300.00	-300.00	0.0%
465 · INTEREST ON DEPOSITS	19,974.41	7,000.00	12,974.41	285.3%
Total Income	126,991.03	171,800.00	-44,808.97	73.9%
Expense				
510 · AUDIT	350.00	500.00	-150.00	70.0%
520 · BOOKKEEPING	5,825.00	7,500.00	-1,675.00	77.7%
524 · DIRECTORS' FEES	2,500.00	3,000.00	-500.00	83.3%
525 · DUES & SUBSCRIPTIONS	401.06	500.00	-98.94	80.2%
530 · ELECTION EXPENSE	88.00	150.00	-62.00	58.7%
535 · INSURANCE	2,269.00	4,000.00	-1,731.00	56.7%
536 · WORKERS' COMP INSURANCE	401.00	400.00	1.00	100.3%
537 · IT CONSULTANT	1,330.00	2,000.00	-670.00	66.5%
545 · LEGAL	1,404.50	1,000.00	404.50	140.5%
550 · MAINTENANCE and REPAIRS	26,561.07	15,000.00	11,561.07	177.1%
552 · SYSTEM OPERATIONS	10,367.50	25,000.00	-14,632.50	41.5%
555 · MEETING EXPENSE	1,000.00			
557 · METER READING	3,375.00	4,500.00	-1,125.00	75.0%
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	709.39	1,000.00	-290.61	70.9%
565 · OFFICE EXPENSE	1,535.63	2,500.00	-964.37	61.4%
577 · BILLING SOFTWARE	650.40	500.00	150.40	130.1%
580 · UTILITIES	7,175.42	10,000.00	-2,824.58	71.8%
585 · WATER PURCHASE	64,674.71	100,000.00	-35,325.29	64.7%
587 · WATER TESTING	3,073.00	5,000.00	-1,927.00	61.5%
591 · MARSHALL FIRE EXPENSE				
592 · WATER OPERATOR - FIRE	70,502.76	100,000.00	-29,497.24	70.5%
595 · MISC EXPENSE - FIRE	34,378.79			
599 · FIRE INSURANCE REIMBURSEMENT	-58,383.90	-80,000.00	21,616.10	73.0%
Total 591 · MARSHALL FIRE EXPENSE	46,497.65	20,000.00	26,497.65	232.5%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	0.00	15,000.00	-15,000.00	0.0%
820 · ENGINEERING	15,194.00	1,000.00	14,194.00	1,519.4%
821 · TRANS TO CAPITAL RESERVES	0.00	0.00	0.00	0.0%
Total 800 · CAPITAL EXPENSE	15,194.00	16,000.00	-806.00	95.0%
Total Expense	197,332.27	222,550.00	-25,217.73	88.7%
Net Ordinary Income	-70,341.24	-50,750.00	-19,591.24	138.6%
Other Income/Expense				
Other Income				
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%
822 · TRANS FROM CAPITAL RESERVES	0.00	16,000.00	-16,000.00	0.0%
Total Other Income	0.00	18,000.00	-18,000.00	0.0%
Other Expense				
826 · TRANS TO (FROM) RESERVES	0.00	-32,750.00	32,750.00	0.0%
Total Other Expense	0.00	-32,750.00	32,750.00	0.0%
Net Other Income	0.00	50,750.00	-50,750.00	0.0%
Net Income	-70,341.24	0.00	-70,341.24	100.0%

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses by Month
 January through October 2023

Ordinary Income/Expense	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	TOTAL
Income											
410 · STANDBY FEE	1,319.85	1,411.83	1,434.24	1,344.60	1,322.19	1,299.78	1,282.55	1,142.91	1,257.66	1,233.00	12,998.61
415 · WATER REVENUE	5,431.79	5,458.36	5,298.32	9,154.89	8,063.96	8,102.24	14,324.41	13,563.55	15,161.22	11,570.12	96,128.86
416 · WATER BILL ADJUSTMENT	0.00	0.00	0.00	0.00	(2,110.85)	0.00	0.00	0.00	0.00	0.00	(2,110.85)
420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421 · INTEREST ON AIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465 · INTEREST ON DEPOSITS	2,059.15	1,905.17	2,126.08	2,042.08	2,111.70	1,958.31	1,951.06	2,007.11	1,908.90	1,904.85	19,974.41
Total Income	8,810.79	8,775.36	8,858.64	12,541.57	9,387.00	11,360.33	17,508.02	16,713.57	18,327.78	14,707.97	126,991.03
Expense											
510 · AUDIT	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
520 · BOOKKEEPING	575.00	600.00	575.00	500.00	550.00	525.00	550.00	600.00	650.00	700.00	5,825.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,500.00
525 · DUES & SUBSCRIPTIONS	401.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.06
530 · ELECTION EXPENSE	0.00	40.92	47.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.00
535 · INSURANCE	2,269.00	401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,269.00
536 · WORKERS' COMP INSURANCE	401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.00
537 · IT CONSULTANT	105.00	245.00	105.00	105.00	105.00	175.00	175.00	105.00	105.00	105.00	1,330.00
545 · LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550 · MAINTENANCE and REPAIRS	10,778.28	33.54	6,419.79	555.38	883.55	2,663.76	238.50	344.50	556.50	1,404.50	26,561.07
552 · SYSTEM OPERATIONS	1,788.75	658.50	2,017.92	1,687.50	1,068.38	897.62	1,009.50	817.55	1,300.50	(878.72)	10,367.50
555 · MEETING EXPENSE	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
557 · METER READING	270.00	0.00	810.00	405.00	270.00	270.00	270.00	405.00	270.00	405.00	3,375.00
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	1,949.94	0.00	0.00	0.00	0.00	1,949.94
562 · WEB SITE EXPENSE	99.99	0.00	0.00	168.00	0.00	0.00	17.17	191.98	232.25	0.00	709.39
565 · OFFICE EXPENSE	383.08	187.83	0.00	10.00	0.00	465.20	176.00	129.52	20.00	164.00	1,535.63
577 · BILLING SOFTWARE	260.70	43.20	43.20	43.20	43.50	43.50	43.20	43.20	43.20	43.50	650.40
580 · UTILITIES	521.74	557.89	542.22	461.90	729.21	835.99	1,134.34	979.10	712.92	700.11	7,175.42
585 · WATER PURCHASE	4,020.82	3,557.98	2,978.66	4,456.11	5,453.42	6,549.91	10,392.71	11,352.05	8,913.05	7,000.00	64,674.71
587 · WATER TESTING	321.00	270.00	270.00	321.00	186.00	321.00	421.00	321.00	321.00	321.00	3,073.00
591 · MARSHALL FIRE EXPENSE	4,622.68	6,395.00	5,880.00	6,402.50	9,364.68	9,622.45	7,242.45	8,150.50	6,462.50	6,360.00	70,502.76
592 · WATER OPERATOR - FIRE	0.00	0.00	0.00	0.00	0.00	23,573.52	0.00	9,888.23	0.00	937.04	34,378.79
595 · MISC EXPENSE - FIRE	(4,622.68)	(6,395.00)	(5,880.00)	(6,402.50)	(9,364.68)	(25,719.04)	0.00	0.00	0.00	0.00	(68,363.90)
599 · FIRE INSURANCE REIMBURSEM...	0.00	0.00	0.00	0.00	0.00	7,476.93	7,242.45	18,018.73	6,462.50	7,297.04	46,497.65
Total 591 · MARSHALL FIRE EXPENSE	0.00	0.00	0.00	0.00	0.00	7,442.56	0.00	0.00	0.00	0.00	15,194.00
800 · CAPITAL EXPENSE	0.00	0.00	0.00	0.00	7,751.44	7,442.56	0.00	0.00	0.00	0.00	15,194.00
820 · ENGINEERING	0.00	0.00	0.00	0.00	7,751.44	7,442.56	0.00	0.00	0.00	0.00	15,194.00
Total 800 · CAPITAL EXPENSE	0.00	0.00	0.00	0.00	7,751.44	7,442.56	0.00	0.00	0.00	0.00	15,194.00
Total Expense	22,445.42	6,794.86	15,058.87	8,963.09	17,290.50	30,131.41	22,362.92	34,039.51	23,783.30	16,462.39	197,332.27
Net Ordinary Income	(13,634.63)	1,980.50	(6,200.23)	3,578.48	(7,903.50)	(18,771.08)	(4,854.90)	(17,325.94)	(5,455.52)	(1,754.42)	(70,341.24)
Net Income	(13,634.63)	1,980.50	(6,200.23)	3,578.48	(7,903.50)	(18,771.08)	(4,854.90)	(17,325.94)	(5,455.52)	(1,754.42)	(70,341.24)

EAST BOULDER COUNTY WATER DISTRICT
Cash Transactions
 As of November 22, 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 · CHECKING - 1st NATIONAL BANK						
Check	10/13/2023		Checking	Transfer	20,000.00	-1,744.95
Deposit	10/17/2023		DEPOSIT	Deposit	9,791.87	18,255.05
Bill Pmt -Check	10/18/2023		COMCAST	8497 10 102 0405279	-59.95	28,046.92
Bill Pmt -Check	10/24/2023		XCEL ENERGY	53-3773936-1	-652.97	27,986.97
Deposit	10/25/2023		DEPOSIT	Deposit	5,071.87	27,334.00
Bill Pmt -Check	10/30/2023		LAFAYETTE WATER	08-0942-01	-8,913.05	32,405.87
Bill Pmt -Check	10/30/2023		THE LAWN BARBERS		-260.00	23,492.82
Payment	10/31/2023	1884	MITCHELL, MICHAEL		1,756.22	23,232.82
Deposit	10/31/2023		DEPOSIT	Deposit	4,172.57	24,989.04
Deposit	10/31/2023			Interest	24.45	29,161.61
Bill Pmt -Check	11/13/2023	3732	BOULDER WATER WELL - FIRE		-7,297.04	29,186.06
Bill Pmt -Check	11/13/2023	3733	BOULDER WATER WELL SERVICE & ...		-1,603.50	21,889.02
Bill Pmt -Check	11/13/2023	3734	FLW, INC		-820.00	20,285.52
Bill Pmt -Check	11/13/2023	3735	OMNI NETWORK DESIGNS	Bookkeeping	-105.00	19,465.52
Bill Pmt -Check	11/13/2023	3736	PRAIRIE MOUNTAIN MEDIA	1048908	-44.00	19,360.52
Bill Pmt -Check	11/13/2023	3737	UNCC	26335	-95.46	19,316.52
Bill Pmt -Check	11/13/2023	3738	WHITE MOUNTAIN TECHNOLOGY		-43.50	19,221.06
Bill Pmt -Check	11/20/2023		COMCAST	8497 10 102 0405279	-59.95	19,177.56
Bill Pmt -Check	11/21/2023		XCEL ENERGY	53-3773936-1	-640.16	19,117.61
Total 102 · CHECKING - 1st NATIONAL BANK					20,222.40	18,477.45
106 · COLOTRUST PLUS+						
Check	10/13/2023		Checking	Transfer	-20,000.00	411,786.20
Deposit	10/31/2023			Interest	1,880.40	391,786.20
Total 106 · COLOTRUST PLUS+					-18,119.60	393,666.60
116 · CUSTOMER ACCTS RECEIVABLES						
Deposit	10/17/2023		DEPOSIT	Deposit	-9,791.87	18,237.25
Deposit	10/25/2023		DEPOSIT	Deposit	-5,071.87	8,445.38
Deposit	10/31/2023		DEPOSIT	Deposit	-4,172.57	3,373.51
General Journal	10/31/2023	Billing		Monthly	12,803.12	-799.06
Total 116 · CUSTOMER ACCTS RECEIVABLES					-6,233.19	12,004.06
218 · HOMEOWNER MAINTENANCE DEP						
Total 218 · HOMEOWNER MAINTENANCE DEP						0.00
TOTAL					-4,130.39	424,148.11

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		
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	2,639	\$ 15,288.32	(610)	\$ 12,623.98
OCTOBER	1,584	14,831.36 \$	119.70	1,667	-83	866	\$ 5,134.42	(801)	\$ 9,696.94
NOVEMBER	724	9,590.15 \$	99.75	739	-15	816	\$ 4,925.92	77	\$ 4,664.23
DECEMBER	1,129	12,350.20 \$	79.80	1,271	-142	1,234	\$ 6,668.98	(37)	\$ 5,681.22
TOTAL	18,496	188,995.39 \$	1,516.20	19,493	-997	19,547	\$ 120,344.45	54	\$ 68,650.94
2022									
JANUARY	705	4,945.42 \$	1,613.15	870	-165	709	\$ 4,744.68	(161)	\$ 200.74
FEBRUARY	163	4,221.86 \$	1,613.15	264	-101	295	\$ 2,785.50	31	\$ 1,436.36
MARCH	214	4,373.43 \$	1,592.20	362	-148	444	\$ 3,356.08	82	\$ 1,017.35
APRIL	537	6,491.63 \$	1,550.30	642	-105	838	\$ 5,420.64	196	\$ 1,070.99
MAY	2,012	10,041.36 \$	1,529.35	1,076	936	1,188	\$ 7,440.64	112	\$ 2,600.72
JUNE	1,278	12,915.80 \$	1,466.50	1,570	-292	1,922	\$ 12,652.04	352	\$ 263.76
JULY	1,714	18,182.74 \$	1,424.60	1,891	-177	1,510	\$ 8,726.84	(381)	\$ 9,455.90
AUGUST	1,240	13,212.85 \$	1,382.70	1,351	-111	1,470	\$ 9,442.84	119	\$ 3,770.01
SEPTEMBER	1,094	11,474.46 \$	1,382.70	1,233	-139	992	\$ 6,227.60	(241)	\$ 5,246.86
OCTOBER	699	7,970.68 \$	1,361.75	808	-109	580	\$ 4,068.72	(228)	\$ 3,901.96
NOVEMBER	215	4,978.67 \$	1,277.95	341	-126	320	\$ 2,870.00	(21)	\$ 2,108.67
DECEMBER	223	5,185.62 \$	1,340.80	399	-176	556	\$ 4,142.04	157	\$ 1,043.58
TOTAL	10,094	103,994.52 \$	17,535.15	10,807	-713	10,824	\$ 71,877.62	17	\$ 32,116.90
2023									
JANUARY	270	5,431.79 \$	1,319.85	573	-303	534	\$ 4,020.82	(39)	\$ 1,410.97
FEBRUARY	221	5,458.36 \$	1,411.83	536	-315	450	\$ 3,557.98	(86)	\$ 1,900.38
MARCH	179	5,338.56 \$	1,434.24	450	-271	310	\$ 2,978.66	(140)	\$ 2,359.90
APRIL	544	9,154.89 \$	1,344.60	600	-56	613	\$ 4,456.11	13	\$ 4,698.78
MAY	600	8,063.96 \$	1,322.19	776	-176	794	\$ 5,453.42	18	\$ 2,610.54
JUNE	552	8,102.24 \$	1,299.78	705	-153	993	\$ 6,549.91	288	\$ 1,552.33
JULY	1,292	14,324.41 \$	1,232.55	1,499	-207	1,419	\$ 10,392.71	(80)	\$ 3,931.70
AUGUST	1,178	13,563.55 \$	1,142.91	1,385	-207	1,537	\$ 11,352.05	152	\$ 2,211.50
SEPTEMBER	1,159	15,161.22 \$	1,257.66	1,311	-152	1,237	\$ 8,913.05	(74)	\$ 6,248.17
OCTOBER	885	11,570.12 \$	1,233.00	1,085	-200			(1,085)	\$ 11,570.12
NOVEMBER				0				-	\$ -
DECEMBER				0				-	\$ -
TOTAL	6,880	96,169.10 \$	12,998.61	8,920	-2,040	7,887	\$ 57,674.71	(1,033)	\$ 38,494.39

11/10/23

EAST BOULDER COUNTY WATER DISTRICT THIS YEAR / LAST YEAR COMPARISON

January through October 2023

	Jan - Oct 23	Jan - Oct 22
Ordinary Income/Expense		
Income		
410 · STANDBY FEE	12,998.61	14,916.40
414 · HYDRANT WATER	0.00	1,463.84
415 · WATER REVENUE	96,128.86	93,574.50
416 · WATER BILL ADJUSTMENT	(2,110.85)	0.00
420 · OTHER FEES & CHARGES		
421 · INTEREST ON A/R	0.00	0.00
423 · HYDRANT PERMIT	0.00	450.00
Total 420 · OTHER FEES & CHARGES	0.00	450.00
465 · INTEREST ON DEPOSITS	19,974.41	5,604.52
Total Income	126,991.03	116,009.26
Expense		
510 · AUDIT	350.00	445.00
520 · BOOKKEEPING	5,825.00	5,412.50
524 · DIRECTORS' FEES	2,500.00	2,500.00
525 · DUES & SUBSCRIPTIONS	401.06	428.94
530 · ELECTION EXPENSE	88.00	85.36
535 · INSURANCE	2,269.00	2,269.00
536 · WORKERS' COMP INSURANCE	401.00	389.00
537 · IT CONSULTANT	1,330.00	1,435.00
545 · LEGAL	1,404.50	0.00
550 · MAINTENANCE and REPAIRS	26,561.07	13,022.09
551 · MAINTENANCE LABOR	0.00	0.00
552 · SYSTEM OPERATIONS	10,367.50	18,059.43
555 · MEETING EXPENSE	1,000.00	0.00
557 · METER READING	3,375.00	4,000.00
559 · RADIO READ SOFTWARE	1,949.94	1,949.94
562 · WEB SITE EXPENSE	709.39	482.41
565 · OFFICE EXPENSE	1,535.63	1,380.21
577 · BILLING SOFTWARE	650.40	431.40
580 · UTILITIES	7,175.42	7,320.38
585 · WATER PURCHASE	64,674.71	65,865.58
587 · WATER TESTING	3,073.00	3,963.50
591 · MARSHALL FIRE EXPENSE		
592 · WATER OPERATOR - FIRE	70,502.76	99,052.43
593 · BOOKKEEPING - FIRE	0.00	325.00
595 · MISC EXPENSE - FIRE	34,378.79	2,170.69
599 · FIRE INSURANCE REIMBURSEMENT	(58,383.90)	(101,548.12)
Total 591 · MARSHALL FIRE EXPENSE	46,497.65	0.00
800 · CAPITAL EXPENSE		
820 · ENGINEERING	15,194.00	0.00
Total 800 · CAPITAL EXPENSE	15,194.00	0.00
Total Expense	197,332.27	129,439.74
Net Ordinary Income	(70,341.24)	(13,430.48)
Net Income	(70,341.24)	(13,430.48)