

# EAST BOULDER COUNTY WATER DISTRICT

## Balance Sheet

07/10/21

As of June 30, 2021

	Jun 30, 21	May 31, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	19,492.09	24,200.22	(4,708.13)
106 · COLOTRUST PLUS+	464,789.77	464,774.47	15.30
<b>Total Checking/Savings</b>	484,281.86	488,974.69	(4,692.83)
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	29,098.62	15,290.05	13,808.57
117 · PROPERTY TAXES RECEIVABLE	195.22	195.22	0.00
<b>Total Other Current Assets</b>	29,293.84	15,485.27	13,808.57
<b>Total Current Assets</b>	513,575.70	504,459.96	9,115.74
<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>	1,408,765.42	1,408,765.42	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
<b>Total Other Assets</b>	3,102,522.42	3,102,522.42	0.00
<b>TOTAL ASSETS</b>	3,616,098.12	3,606,982.38	9,115.74
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
202 · ACCOUNTS PAYABLE	26,017.82	15,334.53	10,683.29
<b>Total Accounts Payable</b>	26,017.82	15,334.53	10,683.29
<b>Total Current Liabilities</b>	26,017.82	15,334.53	10,683.29
<b>Total Liabilities</b>	26,017.82	15,334.53	10,683.29
<b>Equity</b>			
280 · NET ASSETS	2,762,516.76	2,762,516.76	0.00
282 · BOARD DESIGNATED RESERVES			
284 · DESIGNATED CAPITAL RESERVE	151,320.03	151,320.03	0.00
285 · OPERATING RESERVES	702,623.40	702,623.40	0.00
286 · DESIGNATED EMERGENCY RESERVE	6,469.00	6,469.00	0.00
<b>Total 282 · BOARD DESIGNATED RESERVES</b>	860,412.43	860,412.43	0.00
3900 · Retained Earnings	(459.78)	(459.78)	0.00
Net Income	(32,389.11)	(30,821.56)	(1,567.55)
<b>Total Equity</b>	3,590,080.30	3,591,647.85	(1,567.55)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	3,616,098.12	3,606,982.38	9,115.74

## EAST BOULDER COUNTY WATER DISTRICT Income & Expenses - Annual Budget vs. YTD Actual

January through June 2021

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410 · STANDBY FEE	857.85	1,436.00	(578.15)	59.7%
415 · WATER REVENUE	70,794.14	200,000.00	(129,205.86)	35.4%
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	167.08	3,000.00	(2,832.92)	5.6%
<b>Total Income</b>	71,866.57	205,436.00	(133,569.43)	35.0%
<b>Expense</b>				
510 · AUDIT	1,100.00	1,000.00	100.00	110.0%
520 · BOOKKEEPING	2,420.00	6,000.00	(3,580.00)	40.3%
524 · DIRECTORS' FEES	1,500.00	3,000.00	(1,500.00)	50.0%
525 · DUES & SUBSCRIPTIONS	432.60	500.00	(67.40)	86.5%
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	3,080.00	2,500.00	580.00	123.2%
545 · LEGAL	168.00	1,000.00	(832.00)	16.8%
550 · MAINTENANCE and REPAIRS	7,055.79	20,000.00	(12,944.21)	35.3%
552 · SYSTEM OPERATIONS	11,433.50	15,000.00	(3,566.50)	76.2%
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)	0.0%
557 · METER READING	1,760.00	2,800.00	(1,040.00)	62.9%
559 · RADIO READ SOFTWARE	1,949.94	2,000.00	(50.06)	97.5%
560 · MISC EXPENSE	21,644.85	2,000.00	19,644.85	1,082.2%
562 · WEB SITE EXPENSE	219.59	1,000.00	(780.41)	22.0%
565 · OFFICE EXPENSE	1,289.65	2,000.00	(710.35)	64.5%
577 · BILLING SOFTWARE	519.90	1,000.00	(480.10)	52.0%
580 · UTILITIES	2,786.61	9,000.00	(6,213.39)	31.0%
585 · WATER PURCHASE	42,730.25	132,000.00	(89,269.75)	32.4%
587 · WATER TESTING	1,474.00	5,000.00	(3,526.00)	29.5%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	0.00	15,000.00	(15,000.00)	0.0%
817 · ASSOCIATED CONSTRUCTION EXPENSE	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>	104,255.68	209,850.00	(105,594.32)	49.7%
<b>Net Ordinary Income</b>	(32,389.11)	(4,414.00)	(27,975.11)	733.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
470 · TAP FEES	0.00	41,521.00	(41,521.00)	0.0%
576 · 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>	(32,389.11)	0.00	(32,389.11)	100.0%

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

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	TOTAL
Ordinary Income/Expense							
Income							
410 · STANDBY FEE	139.65	159.60	159.60	139.65	139.65	119.70	857.85
415 · WATER REVENUE	8,877.03	11,437.76	8,330.31	7,745.84	10,712.73	23,690.47	70,794.14
420 · OTHER FEES & CHARGES	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	47.50
422 · OTHER INCOME							
Total 420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	47.50	47.50
465 · INTEREST ON DEPOSITS	44.58	32.90	26.87	22.78	23.64	16.31	167.08
Total Income	9,061.26	11,630.26	8,516.78	7,908.27	10,876.02	23,873.98	71,866.57
Expense							
510 · AUDIT	0.00	0.00	0.00	1,100.00	0.00	0.00	1,100.00
520 · BOOKKEEPING	450.00	390.00	400.00	380.00	400.00	400.00	2,420.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	1,500.00
525 · DUES & SUBSCRIPTIONS	432.60	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	2,231.00
536 · WORKERS' COMP INSURANCE	460.00	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	3,080.00
545 · LEGAL	0.00	168.00	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	7,055.79
552 · SYSTEM OPERATIONS	1,328.50	3,090.00	6,340.00	(1,335.00)	917.50	1,092.50	11,433.50
557 · METER READING	285.00	237.50	332.50	330.00	345.00	230.00	1,760.00
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	1,949.94	1,949.94
560 · MISC EXPENSE	0.00	0.00	21,644.85	0.00	0.00	0.00	21,644.85
562 · WEB SITE EXPENSE	89.99	0.00	0.00	129.60	0.00	0.00	219.59
565 · OFFICE EXPENSE	351.80	0.00	0.00	12.00	10.00	915.85	1,289.65
577 · BILLING SOFTWARE	259.20	86.40	43.50	43.50	43.80	43.50	519.90
580 · UTILITIES	416.13	428.50	352.95	357.84	425.26	805.93	2,786.61
585 · WATER PURCHASE	3,955.36	4,563.13	3,883.20	4,306.32	11,022.24	15,000.00	42,730.25
587 · WATER TESTING	239.00	239.00	239.00	239.00	239.00	279.00	1,474.00
Total Expense	11,866.52	10,334.13	35,819.67	6,659.30	14,334.53	25,441.53	104,255.68
Net Ordinary Income	(2,805.26)	1,296.13	(27,302.89)	1,248.97	(3,458.51)	(1,567.55)	(32,389.11)
Net Income	(2,805.26)	1,296.13	(27,302.89)	1,248.97	(3,458.51)	(1,567.55)	(32,389.11)



**EAST BOULDER COUNTY WATER DISTRICT**  
**Cash Transactions**

As of July 12, 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>102 · CHECKING - 1st NATIONAL BANK</b>						
Deposit	06/25/2021		DEPOSIT	Deposit	4,052.29	24,752.43
Deposit	06/30/2021		DEPOSIT	Deposit	1,708.60	26,461.03
Bill Pmt -Check	06/30/2021		LAFAYETTE WATER	08-0942-01	-11,022.24	15,438.79
Deposit	06/30/2021			Interest	1.01	15,439.80
Bill Pmt -Check	07/12/2021		COMCAST	8497 10 102 0405279	-59.95	15,379.85
Bill Pmt -Check	07/12/2021		THE LAWN BARBERS		-227.00	15,152.85
Bill Pmt -Check	07/12/2021		XCEL ENERGY	53-3773936-1	-745.98	14,406.87
Bill Pmt -Check	07/12/2021	3511	BOULDER WATER WELL SERVICE & SUP...		-5,684.23	8,722.64
Bill Pmt -Check	07/12/2021	3512	FLW, INC	Bookkeeping	-410.00	8,312.64
Bill Pmt -Check	07/12/2021	3513	JORGE BERNATE	REFUND	-98.14	8,214.50
Bill Pmt -Check	07/12/2021	3514	OMNI NETWORK DESIGNS	IT SUPPORT	-140.00	8,074.50
Bill Pmt -Check	07/12/2021	3515	POSTMASTER	12 Month PO Box Rent	-134.00	7,940.50
Bill Pmt -Check	07/12/2021	3516	SENSUS USA	M2 SUPPORT 09/01/20 - 08/31/2021	-1,949.94	5,990.56
Bill Pmt -Check	07/12/2021	3517	UNCC	26335	-25.08	5,965.48
Bill Pmt -Check	07/12/2021	3518	WHITE MOUNTAIN TECHNOLOGY	MONTHLY BILLING SOFTWARE FEE	-43.50	5,921.98
Total 102 · CHECKING - 1st NATIONAL BANK					-14,778.16	9,974.27
<b>106 · COLOTRUST PLUS+</b>						
Deposit	06/30/2021			Interest	15.30	464,774.47
Total 106 · COLOTRUST PLUS+					15.30	464,789.77
<b>116 · CUSTOMER ACCTS RECEIVABLES</b>						
Deposit	06/25/2021		DEPOSIT	Deposit	-4,052.29	10,903.70
Deposit	06/30/2021		DEPOSIT	Deposit	-1,708.60	9,195.10
General Journal	06/30/2021	Billing		Monthly	23,857.67	29,000.48
Bill	06/30/2021		JORGE BERNATE	000043	98.14	29,098.62
Total 116 · CUSTOMER ACCTS RECEIVABLES					18,194.92	29,098.62
<b>218 · HOMEOWNER MAINTENANCE DEP</b>						
Total 218 · HOMEOWNER MAINTENANCE DEP						0.00
<b>TOTAL</b>					<b>3,432.06</b>	<b>503,862.66</b>

EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST	
2019	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
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	
<b>TOTAL</b>	<b>17,684</b>	<b>198,531.13</b>	<b>\$ 1,197.00</b>	<b>18,408</b>	<b>-724</b>	<b>18,311</b>	<b>\$ 106,785.74</b>	<b>(97)</b>	<b>\$ 91,745.39</b>	
<b>2020</b>	<b>GALLONS</b>	<b>WATER BILLING</b>	<b>DISTRICT S/C</b>	<b>GALLONS</b>	<b>VARIANCE</b>	<b>GALLONS</b>	<b>COST</b>	<b>VARIANCE</b>	<b>\$ VARIANCE</b>	
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	
<b>TOTAL</b>	<b>22,106</b>	<b>229,957.25</b>	<b>\$ 1,496.25</b>	<b>23,021</b>	<b>-915</b>	<b>23,076</b>	<b>\$ 144,195.64</b>	<b>55</b>	<b>\$ 85,761.61</b>	
<b>2021</b>	<b>GALLONS</b>	<b>WATER BILLING</b>	<b>DISTRICT S/C</b>	<b>GALLONS</b>	<b>VARIANCE</b>	<b>GALLONS</b>	<b>COST</b>	<b>VARIANCE</b>	<b>\$ VARIANCE</b>	
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			(2,693)	\$ 23,630.18	
JULY					0			-	\$ -	
AUGUST					0			-	\$ -	
SEPTEMBER					0			-	\$ -	
OCTOBER					0			-	\$ -	
NOVEMBER					0			-	\$ -	
DECEMBER					0			-	\$ -	
<b>TOTAL</b>	<b>5,871</b>	<b>71,386.68</b>	<b>\$ 857.85</b>	<b>6,094</b>	<b>-223</b>	<b>4,538</b>	<b>\$ 27,730.25</b>	<b>(1,556)</b>	<b>\$ 43,656.43</b>	



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

January through June 2021

	Jan - Jun 21	Jan - Jun 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410 · STANDBY FEE	857.85	738.15	119.70
415 · WATER REVENUE	70,794.14	87,526.21	(16,732.07)
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	108.81	(108.81)
422 · OTHER INCOME	47.50	0.00	47.50
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	<b>47.50</b>	<b>108.81</b>	<b>(61.31)</b>
441 · TAX REVENUE	0.00	148,363.37	(148,363.37)
442 · OTHER TAX REVENUE	0.00	3,339.71	(3,339.71)
465 · INTEREST ON DEPOSITS	167.08	3,161.94	(2,994.86)
466 · INTEREST ON DS FUNDS	0.00	220.80	(220.80)
<b>Total Income</b>	<b>71,866.57</b>	<b>243,458.99</b>	<b>(171,592.42)</b>
<b>Expense</b>			
510 · AUDIT	1,100.00	1,000.00	100.00
520 · BOOKKEEPING	2,420.00	2,620.00	(200.00)
524 · DIRECTORS' FEES	1,500.00	1,500.00	0.00
525 · DUES & SUBSCRIPTIONS	432.60	450.18	(17.58)
530 · ELECTION EXPENSE	0.00	127.60	(127.60)
535 · INSURANCE	2,231.00	2,169.00	62.00
536 · WORKERS' COMP INSURANCE	460.00	274.00	186.00
537 · IT CONSULTANT	3,080.00	3,290.00	(210.00)
545 · LEGAL	168.00	1,062.00	(894.00)
550 · MAINTENANCE and REPAIRS	7,055.79	11,817.76	(4,761.97)
552 · SYSTEM OPERATIONS	11,433.50	7,207.28	4,226.22
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)
557 · METER READING	1,760.00	1,615.00	145.00
559 · RADIO READ SOFTWARE	1,949.94	0.00	1,949.94
560 · MISC EXPENSE	21,644.85	0.00	21,644.85
562 · WEB SITE EXPENSE	219.59	83.99	135.60
565 · OFFICE EXPENSE	1,289.65	996.52	293.13
577 · BILLING SOFTWARE	519.90	0.00	519.90
580 · UTILITIES	2,786.61	2,978.44	(191.83)
585 · WATER PURCHASE	42,730.25	55,420.90	(12,690.65)
587 · WATER TESTING	1,474.00	1,430.00	44.00
610 · TREASURER'S FEES	0.00	2,226.88	(2,226.88)
615 · DS BANK CHARGES	0.00	200.00	(200.00)
620 · INTEREST ON BONDS	0.00	2,843.75	(2,843.75)
621 · BOND RETIREMENT PREMIUM	0.00	(214.02)	214.02
<b>Total Expense</b>	<b>104,255.68</b>	<b>100,099.28</b>	<b>4,156.40</b>
<b>Net Ordinary Income</b>	<b>(32,389.11)</b>	<b>143,359.71</b>	<b>(175,748.82)</b>
<b>Net Income</b>	<b>(32,389.11)</b>	<b>143,359.71</b>	<b>(175,748.82)</b>