

# EAST BOULDER COUNTY WATER DISTRICT

## Balance Sheet

01/09/21

As of December 31, 2020

	Dec 31, 20	Nov 30, 20	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	30,013.85	41,668.03	(11,654.18)
103 · CASH WITH COUNTY TREASURER	664.04	1,542.47	(878.43)
106 · COLOTRUST PLUS+	483,964.58	482,372.19	1,592.39
<b>Total Checking/Savings</b>	514,642.47	525,582.69	(10,940.22)
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	15,682.02	20,021.32	(4,339.30)
117 · PROPERTY TAXES RECEIVABLE	195.22	195.22	0.00
118 · PREPAID EXPENSES	3,161.60	532.60	2,629.00
<b>Total Other Current Assets</b>	19,038.84	20,749.14	(1,710.30)
<b>Total Current Assets</b>	533,681.31	546,331.83	(12,650.52)
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(661,220.25)	(661,220.25)	0.00
<b>Total 140 · PROPERTY ASSETS</b>	1,451,010.42	1,451,010.42	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>	3,144,767.42	3,144,767.42	0.00
<b>TOTAL ASSETS</b>	<b>3,678,448.73</b>	<b>3,691,099.25</b>	<b>(12,650.52)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	7,780.48	18,040.41	(10,259.93)
<b>Total Accounts Payable</b>	7,780.48	18,040.41	(10,259.93)
Other Current Liabilities			
217 · DEFERRED REVENUE	195.22	195.22	0.00
<b>Total Other Current Liabilities</b>	195.22	195.22	0.00
<b>Total Current Liabilities</b>	7,975.70	18,235.63	(10,259.93)
Long Term Liabilities			
231 · BONDS PAYABLE	175,000.00	175,000.00	0.00
233 · BOND PREMIUM	0.00	34.39	(34.39)
234 · DEFERRED LOSS ON BOND REFUNDING	0.00	(655.00)	655.00
<b>Total Long Term Liabilities</b>	175,000.00	174,379.39	620.61
<b>Total Liabilities</b>	182,975.70	192,615.02	(9,639.32)
Equity			
280 · NET ASSETS	2,762,516.76	2,762,516.76	0.00
282 · BOARD DESIGNATED RESERVES			
283 · DESIGNATED DEBT SERVICE RESERVE	0.00	17,480.77	(17,480.77)
284 · DESIGNATED CAPITAL RESERVE	149,227.05	151,320.03	(2,092.98)
285 · OPERATING RESERVES	560,602.83	569,365.72	(8,762.89)
286 · DESIGNATED EMERGENCY RESERVE	6,469.00	6,469.00	0.00
<b>Total 282 · BOARD DESIGNATED RESERVES</b>	716,298.88	744,635.52	(28,336.64)
Net Income	16,657.39	(8,668.05)	25,325.44
<b>Total Equity</b>	3,495,473.03	3,498,484.23	(3,011.20)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,678,448.73</b>	<b>3,691,099.25</b>	<b>(12,650.52)</b>

## EAST BOULDER COUNTY WATER DISTRICT

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

01/09/21

Accrual Basis

January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410 · STANDBY FEE	1,496.25	1,197.00	299.25	125.0%
415 · WATER REVENUE	227,881.45	200,000.00	27,881.45	113.9%
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	108.81			
422 · OTHER INCOME	95.00			
420 · OTHER FEES & CHARGES - Other	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	<b>203.81</b>	<b>1,000.00</b>	<b>(796.19)</b>	<b>20.4%</b>
441 · TAX REVENUE	156,304.78	156,500.00	(195.22)	99.9%
442 · OTHER TAX REVENUE	7,575.26	7,000.00	575.26	108.2%
465 · INTEREST ON DEPOSITS	3,821.01	15,000.00	(11,178.99)	25.5%
466 · INTEREST ON DS FUNDS	441.60	442.00	(0.40)	99.9%
<b>Total Income</b>	<b>397,724.16</b>	<b>381,139.00</b>	<b>16,585.16</b>	<b>104.4%</b>
<b>Expense</b>				
510 · AUDIT	1,000.00	1,000.00	0.00	100.0%
520 · BOOKKEEPING	6,083.20	6,000.00	83.20	101.4%
524 · DIRECTORS' FEES	2,900.00	3,000.00	(100.00)	96.7%
525 · DUES & SUBSCRIPTIONS	450.18	500.00	(49.82)	90.0%
530 · ELECTION EXPENSE	127.60	400.00	(272.40)	31.9%
535 · INSURANCE	2,269.00	2,750.00	(481.00)	82.5%
536 · WORKERS' COMP INSURANCE	274.00	300.00	(26.00)	91.3%
537 · IT CONSULTANT	7,770.00	2,500.00	5,270.00	310.8%
545 · LEGAL	1,264.50	1,000.00	264.50	126.5%
550 · MAINTENANCE and REPAIRS	20,477.01	20,000.00	477.01	102.4%
552 · SYSTEM OPERATIONS	17,376.03	15,000.00	2,376.03	115.8%
555 · MEETING EXPENSE	1,000.00	1,000.00	0.00	100.0%
557 · METER READING	3,325.00	2,800.00	525.00	118.8%
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	439.39	1,000.00	(560.61)	43.9%
565 · OFFICE EXPENSE	2,165.80	2,000.00	165.80	108.3%
577 · BILLING SOFTWARE	517.80	1,000.00	(482.20)	51.8%
580 · UTILITIES	7,219.79	9,000.00	(1,780.21)	80.2%
585 · WATER PURCHASE	144,221.06	132,000.00	12,221.06	109.3%
587 · WATER TESTING	3,490.09	5,000.00	(1,509.91)	69.8%
610 · TREASURER'S FEES	2,348.26	2,348.00	0.26	100.0%
615 · DS BANK CHARGES	200.00	200.00	0.00	100.0%
620 · INTEREST ON BONDS	5,213.54	5,214.00	(0.46)	100.0%
621 · BOND RETIREMENT PREMIUM	(426.76)	(428.00)	1.24	99.7%
622 · BOND PRINCIPAL	175,000.00	175,000.00	0.00	100.0%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	2,092.98	15,000.00	(12,907.02)	14.0%
820 · ENGINEERING	0.00	1,000.00	(1,000.00)	0.0%
821 · TRANS TO CAPITAL RESERVES	(2,092.98)	(16,000.00)	13,907.02	13.1%
<b>Total 800 · CAPITAL EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>406,655.43</b>	<b>392,584.00</b>	<b>14,071.43</b>	<b>103.6%</b>
<b>Net Ordinary Income</b>	<b>(8,931.27)</b>	<b>(11,445.00)</b>	<b>2,513.73</b>	<b>78.0%</b>
<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%
825 · FROM (TO) DEBT SERVICE RESERVES	25,588.66	25,392.00	196.66	100.8%
<b>Total Other Income</b>	<b>25,588.66</b>	<b>27,392.00</b>	<b>(1,803.34)</b>	<b>93.4%</b>
<b>Other Expense</b>				
826 · TRANS TO (FROM) RESERVES	0.00	15,947.00	(15,947.00)	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>15,947.00</b>	<b>(15,947.00)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>25,588.66</b>	<b>11,445.00</b>	<b>14,143.66</b>	<b>223.6%</b>
<b>Net Income</b>	<b>16,657.39</b>	<b>0.00</b>	<b>16,657.39</b>	<b>100.0%</b>

EAST BOULDER COUNTY WATER DISTRICT

Income & Expenses by Month

January through December 2020

01/09/21

	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	TOTAL
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
410 · STANDBY FEE	99.75	119.70	119.70	139.65	119.70	139.65	139.65	139.65	119.70	119.70	119.70	119.70	1,496.25
415 · WATER REVENUE	9,190.69	9,115.38	9,985.58	9,903.50	20,761.93	28,569.13	36,111.50	40,595.11	27,199.84	17,767.34	11,664.06	7,017.39	227,881.45
420 · OTHER FEES & CHARGES													
421 · INTEREST ON A/R	33.02	37.05	38.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.81
422 · OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.50	0.00	47.50	0.00	95.00
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	<b>33.02</b>	<b>37.05</b>	<b>38.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47.50</b>	<b>0.00</b>	<b>47.50</b>	<b>0.00</b>	<b>203.81</b>
441 · TAX REVENUE	5,298.28	47,898.82	12,401.53	28,408.12	15,840.28	38,516.34	2,244.71	3,925.68	1,020.93	0.00	750.09	0.00	156,304.78
442 · OTHER TAX REVENUE	720.08	704.31	566.67	408.23	423.22	517.20	696.18	705.83	721.92	695.67	751.91	664.04	7,575.26
465 · INTEREST ON DEPOSITS	747.93	668.59	632.54	499.06	327.01	286.81	211.07	178.21	105.21	66.10	84.02	14.46	3,821.01
466 · INTEREST ON DS FUNDS	36.80	36.80	36.80	36.80	36.80	36.80	36.80	36.80	36.80	36.80	36.80	36.80	441.60
<b>Total Income</b>	<b>16,126.55</b>	<b>58,580.65</b>	<b>23,781.56</b>	<b>39,395.36</b>	<b>37,508.94</b>	<b>68,065.93</b>	<b>39,439.91</b>	<b>45,581.28</b>	<b>29,251.90</b>	<b>18,685.61</b>	<b>13,454.08</b>	<b>7,852.39</b>	<b>397,724.16</b>
<b>Expense</b>													
510 · AUDIT	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
520 · BOOKKEEPING	580.00	480.00	400.00	360.00	400.00	400.00	400.00	420.00	400.00	500.00	493.20	1,250.00	6,083.20
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	200.00	200.00	250.00	250.00	250.00	250.00	2,900.00
525 · DUES & SUBSCRIPTIONS	450.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.18
530 · ELECTION EXPENSE	55.88	0.00	71.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.60
535 · INSURANCE	2,169.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	2,269.00
536 · WORKERS' COMP INSURANCE	327.00	0.00	(53.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274.00
537 · IT CONSULTANT	1,102.50	542.50	490.00	297.50	350.00	507.50	630.00	367.50	892.50	560.00	437.50	1,592.50	7,770.00
545 · LEGAL	364.50	652.50	0.00	45.00	0.00	0.00	22.50	180.00	0.00	0.00	0.00	0.00	1,264.50
550 · MAINTENANCE and REPAIRS	1,712.50	0.00	5,665.77	3,467.03	227.00	745.46	132.00	8,073.25	227.00	227.00	0.00	0.00	20,477.01
552 · SYSTEM OPERATIONS	1,069.00	665.00	2,051.78	1,187.50	951.50	1,282.50	1,235.00	1,041.25	2,240.00	2,192.50	1,480.00	1,980.00	17,376.03
555 · MEETING EXPENSE	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
557 · METER READING	285.00	380.00	190.00	285.00	285.00	190.00	285.00	285.00	285.00	285.00	285.00	285.00	3,325.00
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	1,949.94	0.00	0.00	0.00	0.00	0.00	1,949.94
562 · WEB SITE EXPENSE	83.99	0.00	0.00	0.00	0.00	0.00	15.17	167.98	172.25	0.00	0.00	0.00	439.39
565 · OFFICE EXPENSE	351.74	42.28	165.74	0.00	277.00	159.76	685.23	334.80	10.00	41.28	29.24	68.73	2,165.80
577 · BILLING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.80	517.80
580 · UTILITIES	446.40	373.25	335.92	372.69	580.56	869.62	1,279.24	984.15	876.01	666.56	375.44	59.95	7,219.79
585 · WATER PURCHASE	4,074.78	3,771.17	4,143.64	7,054.50	13,378.20	22,998.61	15,614.92	41,302.24	17,227.45	6,724.75	3,930.80	4,000.00	144,221.06
587 · WATER TESTING	239.00	239.00	239.00	239.00	235.00	239.00	339.00	824.00	180.09	239.00	239.00	239.00	3,490.09
610 · TREASURER'S FEES	79.47	718.48	186.02	426.44	237.61	578.86	34.20	59.64	15.50	0.00	12.04	0.00	2,348.26
615 · DS BANK CHARGES	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
620 · INTEREST ON BONDS	473.96	473.96	473.96	473.96	473.96	473.96	473.96	473.96	473.96	473.96	473.96	473.96	5,213.54
621 · BOND RETIREMENT PREMIUM	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(35.67)	(34.39)	(426.76)
622 · BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175,000.00	0.00	175,000.00
800 · CAPITAL EXPENSE													
816 · METERS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,092.98	0.00	2,092.98
821 · TRANS TO CAPITAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,092.98)	(2,092.98)
<b>Total 800 · CAPITAL EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,092.98</b>	<b>(2,092.98)</b>	<b>0.00</b>
<b>Total Expense</b>	<b>15,079.23</b>	<b>9,552.47</b>	<b>14,574.88</b>	<b>14,422.95</b>	<b>17,810.15</b>	<b>28,659.60</b>	<b>23,260.49</b>	<b>54,778.10</b>	<b>23,214.09</b>	<b>12,124.38</b>	<b>185,063.48</b>	<b>8,115.61</b>	<b>406,655.43</b>
<b>Net Ordinary Income</b>	<b>1,047.32</b>	<b>49,028.18</b>	<b>9,206.68</b>	<b>24,972.41</b>	<b>19,698.79</b>	<b>39,406.33</b>	<b>16,179.42</b>	<b>(9,196.82)</b>	<b>6,037.81</b>	<b>6,561.23</b>	<b>(171,609.40)</b>	<b>(263.22)</b>	<b>(8,931.27)</b>
<b>Other Income/Expense</b>													
<b>Other Income</b>													
825 · FROM (TO) DEBT SERVICE RESERV...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,588.66	25,588.66
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,588.66</b>	<b>25,588.66</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,588.66</b>	<b>25,588.66</b>
<b>Net Income</b>	<b>1,047.32</b>	<b>49,028.18</b>	<b>9,206.68</b>	<b>24,972.41</b>	<b>19,698.79</b>	<b>39,406.33</b>	<b>16,179.42</b>	<b>(9,196.82)</b>	<b>6,037.81</b>	<b>6,561.23</b>	<b>(171,609.40)</b>	<b>25,325.44</b>	<b>16,657.39</b>

EAST BOULDER COUNTY WATER DISTRICT

Cash Transactions

As of January 11, 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>102 - CHECKING - 1st NATIONAL BANK</b>						
Bill Pmt -Check	12/18/2020		COMCAST	8497 10 102 0405279	-59.95	24,920.44
Bill Pmt -Check	12/22/2020		PINNACOL ASSURANCE	4065110	-460.00	24,460.49
Deposit	12/22/2020		DEPOSIT	Deposit	5,958.19	30,358.68
Bill Pmt -Check	12/23/2020		XCEL ENERGY	53-3773936-1	-315.49	30,043.19
Deposit	12/30/2020		DEPOSIT	Deposit	3,900.12	33,943.31
Deposit	12/30/2020		INTEREST INCOME	Deposit	1.34	33,944.65
Bill Pmt -Check	12/30/2020		LAFAYETTE WATER	08-0942-01	-3,930.80	30,013.85
Check	01/08/2021		USPS	Stamps	-331.80	29,682.05
Bill Pmt -Check	01/11/2021	3476	FLW, INC	Bookkeeping	-568.73	29,113.32
Bill Pmt -Check	01/11/2021	3477	JNB SERVICES, LLC		-980.00	28,133.32
Bill Pmt -Check	01/11/2021	3478	WHITE MOUNTAIN TECHNOLOGY		-777.00	27,356.32
Total 102 - CHECKING - 1st NATIONAL BANK					2,435.88	27,356.32
<b>103 - CASH WITH COUNTY TREASURER</b>						
Deposit	12/30/2020		BOULDER COUNTY FINANCE DIVISION	Deposit	664.04	0.00
Check	01/11/2021		Taxes Received		-664.04	0.00
Total 103 - CASH WITH COUNTY TREASURER					0.00	0.00
<b>106 - COLOTRUST PLUS+</b>						
Deposit	12/30/2020		INTEREST INCOME	Deposit	49.92	483,914.66
Check	01/11/2021		Taxes Received		664.04	483,964.58
Total 106 - COLOTRUST PLUS+					713.96	484,628.62
<b>116 - CUSTOMER ACCTS RECEIVABLES</b>						
General Journal	12/20/2020			ADJUSTMENT - ACCT #148	-1,982.65	18,403.24
Deposit	12/22/2020		DEPOSIT	Deposit	-5,958.19	16,420.59
Deposit	12/30/2020		DEPOSIT	Deposit	-3,900.12	10,462.40
General Journal	12/30/2020	Billing		Monthly	9,119.74	6,562.28
Total 116 - CUSTOMER ACCTS RECEIVABLES					-2,721.22	15,682.02
<b>218 - HOMEOWNER MAINTENANCE DEP</b>						
Total 218 - HOMEOWNER MAINTENANCE DEP						0.00
<b>TOTAL</b>					<b>428.62</b>	<b>527,666.96</b>

*Don't have:  
Boulder Water West  
Xcel  
Lafayette Water*

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

January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410 · STANDBY FEE	1,496.25	1,197.00	299.25
415 · WATER REVENUE	227,881.45	190,313.16	37,568.29
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	108.81	511.41	(402.60)
422 · OTHER INCOME	95.00	0.00	95.00
475 · INCLUSION	0.00	(487.42)	487.42
480 · INFRASTRUCTURE EQUITY	0.00	7,910.78	(7,910.78)
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	<b>203.81</b>	<b>7,934.77</b>	<b>(7,730.96)</b>
441 · TAX REVENUE	156,304.78	187,400.00	(31,095.22)
442 · OTHER TAX REVENUE	7,575.26	9,820.32	(2,245.06)
465 · INTEREST ON DEPOSITS	3,821.01	13,917.48	(10,096.47)
466 · INTEREST ON DS FUNDS	441.60	271.80	169.80
<b>Total Income</b>	<b>397,724.16</b>	<b>410,854.53</b>	<b>(13,130.37)</b>
<b>Expense</b>			
510 · AUDIT	1,000.00	1,000.00	0.00
520 · BOOKKEEPING	6,083.20	6,780.00	(696.80)
523 · DEPRECIATION	0.00	42,245.00	(42,245.00)
524 · DIRECTORS' FEES	2,900.00	3,000.00	(100.00)
525 · DUES & SUBSCRIPTIONS	450.18	475.50	(25.32)
530 · ELECTION EXPENSE	127.60	0.00	127.60
535 · INSURANCE	2,269.00	2,269.00	0.00
536 · WORKERS' COMP INSURANCE	274.00	272.00	2.00
537 · IT CONSULTANT	7,770.00	8,942.50	(1,172.50)
545 · LEGAL	1,264.50	943.40	321.10
550 · MAINTENANCE and REPAIRS	20,477.01	27,126.07	(6,649.06)
552 · SYSTEM OPERATIONS	17,376.03	16,648.26	727.77
555 · MEETING EXPENSE	1,000.00	1,000.00	0.00
557 · METER READING	3,325.00	3,442.50	(117.50)
559 · RADIO READ SOFTWARE	1,949.94	1,949.94	0.00
562 · WEB SITE EXPENSE	439.39	395.23	44.16
565 · OFFICE EXPENSE	2,165.80	1,988.66	177.14
577 · BILLING SOFTWARE	517.80	0.00	517.80
580 · UTILITIES	7,219.79	6,836.35	383.44
585 · WATER PURCHASE	144,221.06	106,783.74	37,437.32
587 · WATER TESTING	3,490.09	4,807.39	(1,317.30)
610 · TREASURER'S FEES	2,348.26	2,813.86	(465.60)
615 · DS BANK CHARGES	200.00	200.00	0.00
620 · INTEREST ON BONDS	5,213.54	10,700.53	(5,486.99)
621 · BOND RETIREMENT PREMIUM	(426.76)	(840.00)	413.24
622 · BOND PRINCIPAL	175,000.00	0.00	175,000.00
800 · CAPITAL EXPENSE			
816 · METERS & EQUIPMENT	2,092.98	0.00	2,092.98
821 · TRANS TO CAPITAL RESERVES	(2,092.98)	0.00	(2,092.98)
<b>Total 800 · CAPITAL EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>406,655.43</b>	<b>249,779.93</b>	<b>156,875.50</b>
<b>Net Ordinary Income</b>	<b>(8,931.27)</b>	<b>161,074.60</b>	<b>(170,005.87)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
470 · TAP FEES	0.00	41,521.00	(41,521.00)
575 · LAFAYETTE TAPS	0.00	(39,521.00)	39,521.00
822 · TRANS FROM CAPITAL RESERVES	0.00	11,021.00	(11,021.00)
825 · FROM (TO) DEBT SERVICE RESERVES	25,588.66	0.00	25,588.66
<b>Total Other Income</b>	<b>25,588.66</b>	<b>13,021.00</b>	<b>12,567.66</b>
<b>Other Expense</b>			
826 · TRANS TO (FROM) RESERVES	0.00	174,095.60	(174,095.60)
<b>Total Other Expense</b>	<b>0.00</b>	<b>174,095.60</b>	<b>(174,095.60)</b>
<b>Net Other Income</b>	<b>25,588.66</b>	<b>(161,074.60)</b>	<b>186,663.26</b>
<b>Net Income</b>	<b>16,657.39</b>	<b>0.00</b>	<b>16,657.39</b>

EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST	
2018	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	476	7,993.33	\$ 99.75	528	-52	540	\$ 3,345.28	12	\$ 4,648.05	
FEBRUARY	432	7,886.08	\$ 99.75	470	-38	556	\$ 3,390.72	86	\$ 4,495.36	
MARCH	491	8,052.59	\$ 99.75	524	-33	477	\$ 3,166.36	(47)	\$ 4,886.23	
APRIL	614	8,307.55	\$ 99.75	647	-33	923	\$ 4,625.28	276	\$ 3,682.27	
MAY	1,621	14,836.94	\$ 99.75	1,647	-26	2,402	\$ 11,774.66	755	\$ 3,062.28	
JUNE	2,939	25,881.64	\$ 99.75	2,978	-39	2,950	\$ 15,831.78	(28)	\$ 10,049.86	
JULY	3,204	28,433.05	\$ 99.75	3,251	-47	3,291	\$ 18,607.17	40	\$ 9,825.88	
AUGUST	3,500	31,717.37	\$ 99.75	3,557	-57	3,487	\$ 20,282.97	(70)	\$ 11,434.40	
SEPTEMBER	3,169	29,035.56	\$ 99.75	3,238	-69	2,641	\$ 13,228.21	(597)	\$ 15,807.35	
OCTOBER	1,003	10,288.04	\$ 99.75	1,048	-45	619	\$ 3,596.68	(429)	\$ 6,691.36	
NOVEMBER	483	8,235.38	\$ 99.75	513	-30	565	\$ 3,443.32	52	\$ 4,792.06	
DECEMBER	576	8,455.08	\$ 99.75	611	-35	671	\$ 3,744.36	60	\$ 4,710.72	
TOTAL	18,508	189,122.61	\$ 1,197.00	19,012	-504	19,122	\$ 105,036.79	110	\$ 84,085.82	
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	
TOTAL	17,684	198,531.13	\$ 1,197.00	18,408	-724	18,311	\$ 106,785.74	(97)	\$ 91,745.39	
2020	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
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			(637)	\$ 9,000.04	
TOTAL	22,106	229,957.25	\$ 1,496.25	23,021	-915	22,454	\$ 140,221.02	(567)	\$ 89,736.23	