06/07/26

EAST BOULDER COUNTY WATER DISTRICT
Balance Sheet
As of May 31, 2026

	May 31, 26	Apr 30, 26	$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	76,050.84	62,634.13	13,416.71
106 · COLOTRUST PLUS+	284,067.68	283,166.85	900.83
Total Checking/Savings	360,118.52	345,800.98	14,317.54
Accounts Receivable			
115 · ACCOUNTS RECEIVABLE	298.29	287.74	10.55
Total Accounts Receivable	298.29	287.74	10.55
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	34,190.15	26,653.65	7,536.50
Total Other Current Assets	34,190.15	26,653.65	7,536.50
Total Current Assets	394,606.96	372,742.37	21,864.59
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(914,688.69)	(914,688.69)	0.00
Total 140 · PROPERTY ASSETS	1,197,541.98	1,197,541.98	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	2,891,298.98	2,891,298.98	0.00
TOTAL ASSETS	**3,285,905.94**	**3,264,041.35**	**21,864.59**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	40,909.60	27,023.60	13,886.00
Total Accounts Payable	40,909.60	27,023.60	13,886.00
Total Current Liabilities	40,909.60	27,023.60	13,886.00
Total Liabilities	40,909.60	27,023.60	13,886.00
Equity			
280 · NET ASSETS	2,761,742.76	2,761,742.76	0.00
282 · BOARD DESIGNATED RESERVES			
284 · DESIGNATED CAPITAL RESERVE	136,126.03	136,126.03	0.00
285 · CASH OPERATING RESERVES	107,824.54	107,824.54	0.00
287 · DESIGNATED EMERGENCY RESER...	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	507,288.40	507,288.40	0.00
3900 · Retained Earnings	(42,244.61)	(42,244.61)	0.00
Net Income	18,209.79	10,231.20	7,978.59
Total Equity	3,244,996.34	3,237,017.75	7,978.59
TOTAL LIABILITIES & EQUITY	**3,285,905.94**	**3,264,041.35**	**21,864.59**

EAST BOULDER COUNTY WATER DISTRICT
P&L Budget vs. Actual
January through May 2026

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · SYSTEM OPER FEE	87,259.57	173,135.00	-85,875.43	50.4%
415 · WATER REVENUE	37,017.92	251,664.00	-214,646.08	14.7%
416 · WATER BILL ADJUSTMENT	-2,882.27			
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00			
Total 420 · OTHER FEES & CHARGES	0.00			
465 · INTEREST ON DEPOSITS	4,574.36	12,000.00	-7,425.64	38.1%
Total Income	125,969.58	436,799.00	-310,829.42	28.8%
Expense				
510 · AUDIT	425.00	500.00	-75.00	85.0%
520 · BOOKKEEPING	3,350.00	7,500.00	-4,150.00	44.7%
524 · DIRECTORS' FEES	1,250.00	3,000.00	-1,750.00	41.7%
525 · DUES & SUBSCRIPTIONS	610.95	525.00	85.95	116.4%
530 · ELECTION EXPENSE	0.00	0.00	0.00	0.0%
535 · INSURANCE	3,433.00	4,300.00	-867.00	79.8%
536 · WORKERS' COMP INSURANCE	406.00	410.00	-4.00	99.0%
537 · IT CONSULTANT	1,610.00	2,400.00	-790.00	67.1%
545 · LEGAL	517.50	5,000.00	-4,482.50	10.4%
550 · MAINTENANCE and REPAIRS	619.95	25,000.00	-24,380.05	2.5%
552 · SYSTEM OPERATIONS	6,853.52	35,000.00	-28,146.48	19.6%
555 · MEETING EXPENSE	0.00	1,000.00	-1,000.00	0.0%
557 · METER READING	2,362.50	6,300.00	-3,937.50	37.5%
559 · RADIO READ SOFTWARE	0.00	3,700.00	-3,700.00	0.0%
562 · WEB SITE EXPENSE	304.86	1,000.00	-695.14	30.5%
565 · OFFICE EXPENSE	596.14	3,500.00	-2,903.86	17.0%
577 · BILLING SOFTWARE	540.00	900.00	-360.00	60.0%
580 · UTILITIES	4,127.73	11,000.00	-6,872.27	37.5%
585 · WATER PURCHASE	53,032.74	240,000.00	-186,967.26	22.1%
587 · WATER TESTING	2,770.00	7,000.00	-4,230.00	39.6%
592 · WATER OPERATOR - FIRE	24,949.90	55,000.00	-30,050.10	45.4%
Total Expense	107,759.79	413,035.00	-305,275.21	26.1%
Net Ordinary Income	18,209.79	23,764.00	-5,554.21	76.6%
Other Income/Expense				
Other Expense				
826 · TRANS TO (FROM) RESERVES	0.00	23,764.00	-23,764.00	0.0%
Total Other Expense	0.00	23,764.00	-23,764.00	0.0%
Net Other Income	0.00	-23,764.00	23,764.00	0.0%
Net Income	**18,209.79**	**0.00**	**18,209.79**	**100.0%**

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses by Month
January through May 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	TOTAL
Ordinary Income/Expense						
Income						
410 · SYSTEM OPER FEE	17,539.74	17,463.65	17,558.79	17,463.65	17,233.74	87,259.57
415 · WATER REVENUE	3,093.55	3,853.79	4,397.01	10,981.22	14,692.35	37,017.92
416 · WATER BILL ADJUSTMENT	0.00	(2,882.27)	0.00	0.00	0.00	(2,882.27)
420 · OTHER FEES & CHARGES						
421 · INTEREST ON A/R	0.00	0.00	0.00	0.00	0.00	0.00
Total 420 · OTHER FEES & CHARG...	0.00	0.00	0.00	0.00	0.00	0.00
465 · INTEREST ON DEPOSITS	936.47	840.00	931.15	916.44	950.30	4,574.36
Total Income	21,569.76	19,275.17	22,886.95	29,361.31	32,876.39	125,969.58
Expense						
510 · AUDIT	0.00	425.00	0.00	0.00	0.00	425.00
520 · BOOKKEEPING	700.00	700.00	600.00	650.00	700.00	3,350.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	1,250.00
525 · DUES & SUBSCRIPTIONS	610.95	0.00	0.00	0.00	0.00	610.95
535 · INSURANCE	3,433.00	0.00	0.00	0.00	0.00	3,433.00
536 · WORKERS' COMP INSURAN...	406.00	0.00	0.00	0.00	0.00	406.00
537 · IT CONSULTANT	105.00	105.00	140.00	945.00	315.00	1,610.00
545 · LEGAL	0.00	0.00	0.00	517.50	0.00	517.50
550 · MAINTENANCE and REPAIRS	69.25	76.95	65.75	64.00	344.00	619.95
552 · SYSTEM OPERATIONS	1,101.00	1,692.02	1,050.00	1,050.00	1,960.50	6,853.52
557 · METER READING	525.00	525.00	700.00	0.00	612.50	2,362.50
562 · WEB SITE EXPENSE	103.85	1.60	0.00	199.41	0.00	304.86
565 · OFFICE EXPENSE	6.20	0.00	0.00	100.00	489.94	596.14
577 · BILLING SOFTWARE	324.00	72.00	72.00	72.00	0.00	540.00
580 · UTILITIES	819.12	720.69	624.66	675.90	1,287.36	4,127.73
585 · WATER PURCHASE	5,780.40	6,157.38	9,883.26	15,211.70	16,000.00	53,032.74
587 · WATER TESTING	525.00	794.00	525.00	350.00	576.00	2,770.00
592 · WATER OPERATOR - FIRE	5,437.40	4,725.00	6,037.50	6,387.50	2,362.50	24,949.90
Total Expense	20,196.17	16,244.64	19,948.17	26,473.01	24,897.80	107,759.79
Net Ordinary Income	1,373.59	3,030.53	2,938.78	2,888.30	7,978.59	18,209.79
Net Income	**1,373.59**	**3,030.53**	**2,938.78**	**2,888.30**	**7,978.59**	**18,209.79**

EAST BOULDER COUNTY WATER DISTRICT
Cash Transactions
As of June 26, 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 · CHECKING - 1st NATIONAL BANK						
Bill Pmt -Check	05/12/2026		COMCAST	8497 10 102 0405279	-75.90	53,060.44
Check	05/13/2026		POSTMASTER	stamps	-470.75	52,984.54
Deposit	05/21/2026		DEPOSIT	Deposit	13,275.48	52,513.79
Check	05/26/2026		XCEL ENERGY	UTILITIES	-611.46	65,789.27
Transfer	05/26/2026			ALEX & ERIN MILL...	560.69	65,177.81
Check	05/28/2026		THE LAWN BARBERS		-280.00	65,738.50
Deposit	05/31/2026		DEPOSIT	Deposit	10,542.87	65,458.50
Deposit	05/31/2026			Interest	49.47	76,001.37
Bill Pmt -Check	06/05/2026		LAFAYETTE WATER	08-0942-01	-15,211.70	76,050.84
Bill Pmt -Check	06/08/2026	4008	BOULDER WATER WELL - FIRE		-2,362.50	60,839.14
Bill Pmt -Check	06/08/2026	4009	BOULDER WATER WELL SERVICE & SUPPLY, INC.		-3,149.00	58,476.64
Bill Pmt -Check	06/08/2026	4010	FLW, INC		-700.00	55,327.64
Bill Pmt -Check	06/08/2026	4011	LYONS GADDIS	9296-0000M	-517.50	54,627.64
Bill Pmt -Check	06/08/2026	4012	OMNI NETWORK DESIGNS		-315.00	54,110.14
Bill Pmt -Check	06/08/2026	4013	UNCC		-128.00	53,795.14
Total 102 · CHECKING - 1st NATIONAL BANK					606.70	53,667.14
106 · COLOTRUST PLUS+						53,667.14
Deposit	05/31/2026			Deposit	900.83	283,166.85
Total 106 · COLOTRUST PLUS+					900.83	284,067.68
115 · ACCOUNTS RECEIVABLE						284,067.68
Total 115 · ACCOUNTS RECEIVABLE						2,909.75
116 · CUSTOMER ACCTS RECEIVABLES						2,909.75
Deposit	05/21/2026		DEPOSIT	Deposit	-13,275.48	26,653.65
Transfer	05/26/2026			ALEX & ERIN MILL...	-560.69	13,378.17
Deposit	05/31/2026		DEPOSIT	Deposit	-10,542.87	12,817.48
General Journal	05/31/2026	Billing		Monthly	31,915.54	2,274.61
Total 116 · CUSTOMER ACCTS RECEIVABLES					7,536.50	34,190.15
TOTAL					**9,044.03**	**374,834.72**

EAST BOULDER COUNTY WATER DISTRICT
THIS YEAR / LAST YEAR COMPARISON
January through May 2026

	Jan - May 26	Jan - May 25	$ Change
Ordinary Income/Expense			
Income			
410 · SYSTEM OPER FEE	87,259.57	19,405.75	67,853.82
414 · HYDRANT WATER	0.00	85.57	(85.57)
415 · WATER REVENUE	37,017.92	72,413.57	(35,395.65)
416 · WATER BILL ADJUSTMENT	(2,882.27)	0.00	(2,882.27)
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	0.00	0.00
423 · HYDRANT PERMIT	0.00	150.00	(150.00)
Total 420 · OTHER FEES & CHA...	0.00	150.00	(150.00)
465 · INTEREST ON DEPOSITS	4,574.36	6,044.76	(1,470.40)
Total Income	125,969.58	98,099.65	27,869.93
Expense			
510 · AUDIT	425.00	350.00	75.00
520 · BOOKKEEPING	3,350.00	2,675.00	675.00
524 · DIRECTORS' FEES	1,250.00	1,250.00	0.00
525 · DUES & SUBSCRIPTIONS	610.95	536.98	73.97
530 · ELECTION EXPENSE	0.00	92.40	(92.40)
535 · INSURANCE	3,433.00	3,360.00	73.00
536 · WORKERS' COMP INSURA...	406.00	407.00	(1.00)
537 · IT CONSULTANT	1,610.00	1,310.90	299.10
545 · LEGAL	517.50	221.20	296.30
550 · MAINTENANCE and REPAI...	619.95	18,028.52	(17,408.57)
552 · SYSTEM OPERATIONS	6,853.52	23,013.85	(16,160.33)
555 · MEETING EXPENSE	0.00	2,000.00	(2,000.00)
557 · METER READING	2,362.50	2,490.00	(127.50)
562 · WEB SITE EXPENSE	304.86	291.99	12.87
565 · OFFICE EXPENSE	596.14	1,282.56	(686.42)
577 · BILLING SOFTWARE	540.00	540.00	0.00
580 · UTILITIES	4,127.73	3,360.91	766.82
585 · WATER PURCHASE	53,032.74	41,405.31	11,627.43
587 · WATER TESTING	2,770.00	3,533.19	(763.19)
592 · WATER OPERATOR - FIRE	24,949.90	29,147.00	(4,197.10)
Total Expense	107,759.79	135,296.81	(27,537.02)
Net Ordinary Income	18,209.79	(37,197.16)	55,406.95
Net Income	**18,209.79**	**(37,197.16)**	**55,406.95**

EAST BOULDER COUNTY WATER DISTRICT
USAGE COMPARISONS
Gallons X1,000

	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING MID MONTH		USAGE	COST
	X1000								
2023	**GALLONS**	**WATER BILLING**	**DISTRICT S/C**	**GALLONS**	**VARIANCE**	**GALLONS**	**COST**	**VARIANCE**	**$ VARIANCE**
JANUARY	270	5,431.79	$ 1,319.85	573	-303	534	$ 4,020.82	(39)	$ 2,730.82
FEBRUARY	221	5,458.36	$ 1,411.83	536	-315	450	$ 3,557.98	(86)	$ 3,312.21
MARCH	179	5,338.56	$ 1,434.24	450	-271	310	$ 2,978.66	(140)	$ 3,794.14
APRIL	544	9,154.89	$ 1,344.60	600	-56	613	$ 4,456.11	13	$ 6,043.38
MAY	600	8,063.96	$ 1,322.19	776	-176	794	$ 5,453.42	18	$ 3,932.73
JUNE	552	8,102.24	$ 1,299.78	705	-153	993	$ 6,549.91	288	$ 2,852.11
JULY	1,292	14,324.41	$ 1,232.55	1,499	-207	1,419	$ 10,392.71	(80)	$ 5,164.25
AUGUST	1,178	13,563.55	$ 1,142.91	1,385	-207	1,537	$ 11,352.05	152	$ 3,354.41
SEPTEMBER	1,159	15,161.22	$ 1,257.66	1,311	-152	1,237	$ 8,913.05	(74)	$ 7,505.83
OCTOBER	885	11,570.12	$ 1,233.00	1,085	-200	570	$ 4,593.68	(515)	$ 8,209.44
NOVEMBER	278	7,313.31	$ 1,208.34	3,329	-3051	354	$ 3,413.24	(2,975)	$ 5,108.41
DECEMBER	283	7,198.15	$ 1,183.68	391	-108	377	$ 3,502.02	(14)	$ 4,879.81
TOTAL	7,441	110,680.56	$ 15,390.63	12,640	-5,199	9,188	$ 69,183.65	(3,452)	$ 56,887.54
2024	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	$ VARIANCE
JANUARY	273	8,780.36	$ 1,402.01	329	-56	328	$ 4,008.32	(1)	$ 6,174.05
FEBRUARY	251	8,788.81	$ 1,372.18		251	358	$ 4,148.42	251	$ 6,012.57
MARCH	288	8,914.03	$ 1,402.01		288	318	$ 3,961.62	288	$ 6,354.42
APRIL	454	9,994.01	$ 1,342.35	522	-68	735	$ 6,755.94	(68)	$ 4,580.42
MAY	1,077	16,338.07	$ 1,295.45	1189	-112	1891	$ 17,220.24	(112)	$ 413.28
JUNE	2037	29,042.19	$ 1,252.86	2303	-266	2533	$ 24,537.12	(266)	$ 5,757.93
JULY	2208	31,177.57	$ 1,223.03		2208	2594	$ 25,308.16	2,208	$ 7,092.44
AUGUST	2004	28,094.28	$ 1,223.03		2004	2119	$ 19,463.76	2,004	$ 9,853.55
SEPTEMBER	2133	29,530.69	$ 1,193.20		2133	2135	$ 19,621.20	2,133	$ 11,102.69
OCTOBER	1419	20,531.77	$ 1,163.37		1419	984	$ 8,563.60	1,419	$ 13,131.54
NOVEMBER	386	9,891.04	$ 1,133.54		386	361	$ 4,162.43	386	$ 6,862.15
DECEMBER	351	9,810.05	$ 1,133.54		351	421	$ 4,476.30	351	$ 6,467.29
TOTAL	12,881	210,892.87	$ 15,136.57	4,343	8,538	14,777	$ 142,227.11	8,593	$ 83,802.33
2025	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	$ VARIANCE
JANUARY	326	11,887.52	$ 4,102.93		326	463	$ 5,784.18	463	$ 10,206.27
FEBRUARY	341	12,798.84	$ 3,992.04		341	387	$ 5,182.63	387	$ 11,608.25
MARCH	445	12,950.44	$ 3,770.26		445	631	$ 7,259.22	631	$ 9,461.48
APRIL	692	15,366.64	$ 3,770.26		692	862	$ 9,287.40	862	$ 9,849.50
MAY	1,037	19,411.12	$ 3,770.26		1037	1,308	$ 13,891.88	1,308	$ 9,289.50
JUNE	1,525	26,154.42	$ 3,326.70		1525	2,690	$ 32,088.82	2,690	$ (2,607.70)
JULY	2,467	44,478.27	$ 3,437.59		2467	2,661	$ 31,645.41	2,661	$ 16,270.45
AUGUST	2,107	36,513.83	$ 3,437.59		2107	2,066	$ 22,919.66	2,066	$ 17,031.76
SEPTEMBER	1,569	36,067.54	$ 3,104.92	1,792	-223	1,559	$ 16,881.29	(233)	$ 22,291.17
OCTOBER	2,469	18,299.73	$ 4,102.93	2,798	-329	641	$ 7,347.02	(2,157)	$ 10,952.71
NOVEMBER	447	40,024.28	$ 3,548.48	523	-76	430	$ 5,494.45	(93)	$ 34,529.84
DECEMBER	393	27,742.84	$ 5,599.33	419	-26	489	$ 6,012.46	70	$ 21,730.38
TOTAL	13,818	301,695.47	$ 45,963.29	5,532	8,286	14,187	$ 163,794.42	8,655	$ 170,613.61
			$120.00						
2026	GALLONS	WATER BILLING	SYS OPER FEE	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	$ VARIANCE
JANUARY	380	3,093.55	$ 17,539.74	403	-23	352	$ 5,780.40	(51)	$ 14,852.89
FEBRUARY	447	3,853.79	$ 17,463.65	465	-18	409	$ 6,157.38	(56)	$ 15,160.06
MARCH	475	4,390.36	$ 17,558.79	489	-14	775	$ 9,883.26	286	$ 12,065.89
APRIL	911	11,112.12	$ 17,463.65	1,079	-168	1,243	$ 15,211.70	164	$ 13,364.07
MAY	910	25,815.12	$ 17,233.74	1,089	-179			(1,089)	$ 43,048.86
JUNE					0			-	$ -
JULY					0			-	$ -
AUGUST					0			-	$ -
SEPTEMBER					0			-	$ -
OCTOBER					0			-	$ -
NOVEMBER					0			-	$ -
DECEMBER					0			-	$ -
TOTAL	3,123	48,264.94	$ 87,259.57	3,525	-402	2,779	$ 37,032.74	(746)	$ 98,491.77