EAST BOULDER COUNTY WATER DISTRICT
Balance Sheet
As of March 31, 2025

	Mar 31, 25	Feb 28, 25	$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	23,988.95	11,563.00	12,425.95
106 · COLOTRUST PLUS+	320,318.84	339,099.80	(18,780.96)
Total Checking/Savings	344,307.79	350,662.80	(6,355.01)
Accounts Receivable			
115 · ACCOUNTS RECEIVABLE	487.74	487.74	0.00
Total Accounts Receivable	487.74	487.74	0.00
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	18,955.90	18,001.35	954.55
Total Other Current Assets	18,955.90	18,001.35	954.55
Total Current Assets	363,751.43	369,151.89	(5,400.46)
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(872,444.08)	(872,444.08)	0.00
Total 140 · PROPERTY ASSETS	1,239,786.59	1,239,786.59	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	2,933,543.59	2,933,543.59	0.00
TOTAL ASSETS	**3,297,295.02**	**3,302,695.48**	**(5,400.46)**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	32,301.37	24,049.76	8,251.61
Total Accounts Payable	32,301.37	24,049.76	8,251.61
Total Current Liabilities	32,301.37	24,049.76	8,251.61
Total Liabilities	32,301.37	24,049.76	8,251.61
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	126,749.47	126,749.47	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	526,213.33	526,213.33	0.00
Net Income	(22,962.44)	(9,310.37)	(13,652.07)
Total Equity	3,264,993.65	3,278,645.72	(13,652.07)
TOTAL LIABILITIES & EQUITY	**3,297,295.02**	**3,302,695.48**	**(5,400.46)**

EAST BOULDER COUNTY WATER DISTRICT
P&L Budget vs. Actual
January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	11,865.23			
415 · WATER REVENUE	37,636.80	287,000.00	-249,363.20	13.1%
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00			
420 · OTHER FEES & CHARGES - Ot...	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	3,709.99	18,000.00	-14,290.01	20.6%
Total Income	53,212.02	305,300.00	-252,087.98	17.4%
Expense				
510 · AUDIT	350.00	500.00	-150.00	70.0%
520 · BOOKKEEPING	1,525.00	7,500.00	-5,975.00	20.3%
524 · DIRECTORS' FEES	750.00	3,000.00	-2,250.00	25.0%
525 · DUES & SUBSCRIPTIONS	536.98	500.00	36.98	107.4%
530 · ELECTION EXPENSE	92.40	100.00	-7.60	92.4%
535 · INSURANCE	3,360.00	4,300.00	-940.00	78.1%
536 · WORKERS' COMP INSURANCE	407.00	400.00	7.00	101.8%
537 · IT CONSULTANT	750.90	2,000.00	-1,249.10	37.5%
545 · LEGAL	0.00	1,000.00	-1,000.00	0.0%
550 · MAINTENANCE and REPAIRS	17,474.09	25,000.00	-7,525.91	69.9%
552 · SYSTEM OPERATIONS	9,424.44	25,000.00	-15,575.56	37.7%
555 · MEETING EXPENSE	0.00	1,000.00	-1,000.00	0.0%
557 · METER READING	930.00	5,000.00	-4,070.00	18.6%
559 · RADIO READ SOFTWARE	0.00	3,700.00	-3,700.00	0.0%
560 · MISC EXPENSE	0.00	2,000.00	-2,000.00	0.0%
562 · WEB SITE EXPENSE	99.99	1,000.00	-900.01	10.0%
565 · OFFICE EXPENSE	607.83	2,750.00	-2,142.17	22.1%
577 · BILLING SOFTWARE	439.20	900.00	-460.80	48.8%
580 · UTILITIES	2,148.32	11,000.00	-8,851.68	19.5%
585 · WATER PURCHASE	16,966.81	150,000.00	-133,033.19	11.3%
587 · WATER TESTING	2,430.00	5,000.00	-2,570.00	48.6%
591 · MARSHALL FIRE EXPENSE				
592 · WATER OPERATOR - FIRE	17,881.50	75,000.00	-57,118.50	23.8%
Total 591 · MARSHALL FIRE EXPENSE	17,881.50	75,000.00	-57,118.50	23.8%
Total Expense	76,174.46	326,650.00	-250,475.54	23.3%
Net Ordinary Income	-22,962.44	-21,350.00	-1,612.44	107.6%
Other Income/Expense				
Other Expense				
826 · TRANS TO (FROM) RESERVES	0.00	-21,350.00	21,350.00	0.0%
Total Other Expense	0.00	-21,350.00	21,350.00	0.0%
Net Other Income	0.00	21,350.00	-21,350.00	0.0%
Net Income	**-22,962.44**	**0.00**	**-22,962.44**	**100.0%**

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses by Month
January through March 2025

	Jan 25	Feb 25	Mar 25	TOTAL
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	4,102.93	3,992.04	3,770.26	11,865.23
415 · WATER REVENUE	11,887.52	12,798.84	12,950.44	37,636.80
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00	0.00	0.00	0.00
Total 420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00
465 · INTEREST ON DEPOSITS	1,306.95	1,169.04	1,234.00	3,709.99
Total Income	17,297.40	17,959.92	17,954.70	53,212.02
Expense				
510 · AUDIT	0.00	350.00	0.00	350.00
520 · BOOKKEEPING	480.00	520.00	525.00	1,525.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	750.00
525 · DUES & SUBSCRIPTIONS	536.98	0.00	0.00	536.98
530 · ELECTION EXPENSE	0.00	39.60	52.80	92.40
535 · INSURANCE	3,360.00	0.00	0.00	3,360.00
536 · WORKERS' COMP INSURANCE	407.00	0.00	0.00	407.00
537 · IT CONSULTANT	455.00	190.90	105.00	750.90
550 · MAINTENANCE and REPAIRS	141.94	148.14	17,184.01	17,474.09
552 · SYSTEM OPERATIONS	5,323.74	3,480.70	620.00	9,424.44
557 · METER READING	0.00	465.00	465.00	930.00
562 · WEB SITE EXPENSE	99.99	0.00	0.00	99.99
565 · OFFICE EXPENSE	587.83	20.00	0.00	607.83
577 · BILLING SOFTWARE	50.40	338.40	50.40	439.20
580 · UTILITIES	1,058.05	599.21	491.06	2,148.32
585 · WATER PURCHASE	5,784.18	5,182.63	6,000.00	16,966.81
587 · WATER TESTING	465.00	1,604.00	361.00	2,430.00
591 · MARSHALL FIRE EXPENSE				
592 · WATER OPERATOR - FIRE	6,914.00	5,465.00	5,502.50	17,881.50
Total 591 · MARSHALL FIRE EXPEN...	6,914.00	5,465.00	5,502.50	17,881.50
Total Expense	25,914.11	18,653.58	31,606.77	76,174.46
Net Ordinary Income	(8,616.71)	(693.66)	(13,652.07)	(22,962.44)
Net Income	**(8,616.71)**	**(693.66)**	**(13,652.07)**	**(22,962.44)**

EAST BOULDER COUNTY WATER DISTRICT
Cash Transactions
As of April 30, 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 · CHECKING - 1st NATIONAL BANK						13,834.68
Deposit	03/20/2025		DEPOSIT	Deposit	11,558.36	25,393.04
Bill Pmt -Check	03/25/2025		XCEL ENERGY	53-3773936-1	-523.31	24,869.73
Bill Pmt -Check	03/26/2025		COMCAST	8497 10 102 0405279	-75.90	24,793.83
Deposit	03/31/2025		DEPOSIT	Deposit	4,362.79	29,156.62
Bill Pmt -Check	03/31/2025		LAFAYETTE WATER	08-0942-01	-5,182.63	23,973.99
Deposit	03/31/2025			Interest	14.96	23,988.95
Check	04/01/2025		POSTMASTER	stamps	-440.55	23,548.40
Bill Pmt -Check	04/14/2025	3883	BOULDER WATER WELL - FIRE		-5,502.50	18,045.90
Bill Pmt -Check	04/14/2025	3884	BOULDER WATER WELL SERVICE & SUPPLY, INC.		-18,644.62	-598.72
Bill Pmt -Check	04/14/2025	3885	FLW, INC		-525.00	-1,123.72
Bill Pmt -Check	04/14/2025	3886	PRAIRIE MOUNTAIN MEDIA		-92.40	-1,216.12
Bill Pmt -Check	04/14/2025	3887	UNCC	26335	-140.39	-1,356.51
Bill Pmt -Check	04/14/2025	3888	WHITE MOUNTAIN TECHNOLOGY		-50.40	-1,406.91
Check	04/14/2025		Checking	Transfer	10,000.00	8,593.09
Bill Pmt -Check	04/23/2025		XCEL ENERGY	53-3773936-1	-415.16	8,177.93
Total 102 · CHECKING - 1st NATIONAL BANK					-5,656.75	8,177.93
106 · COLOTRUST PLUS+						319,099.80
Deposit	03/31/2025			Interest	1,219.04	320,318.84
Check	04/14/2025		Checking	Transfer	-10,000.00	310,318.84
Total 106 · COLOTRUST PLUS+					-8,780.96	310,318.84
116 · CUSTOMER ACCTS RECEIVABLES						18,001.35
Deposit	03/20/2025		DEPOSIT	Deposit	-11,558.36	6,442.99
Deposit	03/31/2025		DEPOSIT	xx	-4,362.79	2,080.20
General Journal	03/31/2025	Billing		Monthly	16,720.70	18,800.90
Deposit	03/31/2025		BAKER, CHAD	Line Inspection	155.00	18,955.90
Total 116 · CUSTOMER ACCTS RECEIVABLES					954.55	18,955.90
218 · HOMEOWNER MAINTENANCE DEP						0.00
Total 218 · HOMEOWNER MAINTENANCE DEP						0.00
TOTAL					**-13,483.16**	**337,452.67**

EAST BOULDER COUNTY WATER DISTRICT
THIS YEAR / LAST YEAR COMPARISON
January through March 2025

	Jan - Mar 25	Jan - Mar 24	$ Change
Ordinary Income/Expense			
Income			
410 · STANDBY FEE	11,865.23	4,176.20	7,689.03
414 · HYDRANT WATER	0.00	245.69	(245.69)
415 · WATER REVENUE	37,636.80	26,497.86	11,138.94
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	0.00	0.00
423 · HYDRANT PERMIT	0.00	300.00	(300.00)
Total 420 · OTHER FEES & CHAR...	0.00	300.00	(300.00)
465 · INTEREST ON DEPOSITS	3,709.99	5,447.98	(1,737.99)
Total Income	53,212.02	36,667.73	16,544.29
Expense			
510 · AUDIT	350.00	350.00	0.00
515 · BANK CHARGES	0.00	0.00	0.00
520 · BOOKKEEPING	1,525.00	1,612.50	(87.50)
524 · DIRECTORS' FEES	750.00	750.00	0.00
525 · DUES & SUBSCRIPTIONS	536.98	440.44	96.54
530 · ELECTION EXPENSE	92.40	0.00	92.40
535 · INSURANCE	3,360.00	3,005.00	355.00
536 · WORKERS' COMP INSURA...	407.00	416.00	(9.00)
537 · IT CONSULTANT	750.90	315.00	435.90
550 · MAINTENANCE and REPAIRS	17,474.09	7,794.39	9,679.70
552 · SYSTEM OPERATIONS	9,424.44	2,906.19	6,518.25
557 · METER READING	930.00	1,275.00	(345.00)
562 · WEB SITE EXPENSE	99.99	99.99	0.00
565 · OFFICE EXPENSE	607.83	619.27	(11.44)
577 · BILLING SOFTWARE	439.20	151.90	287.30
580 · UTILITIES	2,148.32	2,200.95	(52.63)
585 · WATER PURCHASE	16,966.81	12,118.36	4,848.45
587 · WATER TESTING	2,430.00	963.00	1,467.00
591 · MARSHALL FIRE EXPENSE			
592 · WATER OPERATOR - FIRE	17,881.50	17,915.48	(33.98)
Total 591 · MARSHALL FIRE EXP...	17,881.50	17,915.48	(33.98)
Total Expense	76,174.46	52,933.47	23,240.99
Net Ordinary Income	(22,962.44)	(16,265.74)	(6,696.70)
Net Income	**(22,962.44)**	**(16,265.74)**	**(6,696.70)**

EAST BOULDER COUNTY WATER DISTRICT
USAGE COMPARISONS
Gallons X1,000

	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST
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)	$ 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	570	$ 4,593.68	(515)	$ 6,976.44
NOVEMBER	278	7,313.31	$ 1,208.34	3,329	-3051	354	$ 3,413.24	(2,975)	$ 3,900.07
DECEMBER	283	7,198.15	$ 1,183.68	391	-108	377	$ 3,502.02	(14)	$ 3,696.13
TOTAL	7,441	110,680.56	$ 15,390.63	12,640	-5,199	9,188	$ 69,183.65	(3,452)	$ 41,496.91
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)	$ 4,772.04
FEBRUARY	251	8,788.81	$ 1,372.18		251	358	$ 4,148.42	251	$ 4,640.39
MARCH	288	8,914.03	$ 1,402.01		288	318	$ 3,961.62	288	$ 4,952.41
APRIL	454	9,994.01	$ 1,342.35	522	-68	735	$ 6,755.94	(68)	$ 3,238.07
MAY	1,077	16,338.07	$ 1,295.45	1189	-112	1891	$ 17,220.24	(112)	$ (882.17)
JUNE	2037	29,042.19	$ 1,252.86	2303	-266	2533	$ 24,537.12	(266)	$ 4,505.07
JULY	2208	31,177.57	$ 1,223.03		2208	2594	$ 25,308.16	2,208	$ 5,869.41
AUGUST	2004	28,094.28	$ 1,223.03		2004	2119	$ 19,463.76	2,004	$ 8,630.52
SEPTEMBER	2133	29,530.69	$ 1,193.20		2133	2135	$ 19,621.20	2,133	$ 9,909.49
OCTOBER	1419	20,531.77	$ 1,163.37		1419	984	$ 8,563.60	1,419	$ 11,968.17
NOVEMBER	386	9,891.04	$ 1,133.54		386	361	$ 4,162.43	386	$ 5,728.61
DECEMBER	351	9,810.05	$ 1,133.54		351	421	$ 4,476.30	351	$ 5,333.75
TOTAL	12,881	210,892.87	$ 15,136.57	4,343	8,538	14,777	$ 142,227.11	8,593	$ 68,665.76
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	$ 6,103.34
FEBRUARY	341	12,798.84	$ 3,992.04		341	387	$ 5,182.63	387	$ 7,616.21
MARCH	445	12,950.44	$ 3,770.26		445			-	$ 12,950.44
APRIL					0			-	$ -
MAY					0			-	$ -
JUNE					0			-	$ -
JULY					0			-	$ -
AUGUST					0			-	$ -
SEPTEMBER					0			-	$ -
OCTOBER					0			-	$ -
NOVEMBER					0			-	$ -
DECEMBER					0			-	$ -
TOTAL	1,112	37,636.80	$ 11,865.23	-	1,112	850	$ 10,966.81	850	$ 26,669.99