09/11/26

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

	Aug 31, 26	Jul 31, 26	$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	72,006.32	87,437.79	(15,431.47)
106 · COLOTRUST PLUS+	286,785.60	285,857.43	928.17
Total Checking/Savings	358,791.92	373,295.22	(14,503.30)
Accounts Receivable			
115 · ACCOUNTS RECEIVABLE	298.29	298.29	0.00
Total Accounts Receivable	298.29	298.29	0.00
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	86,161.86	67,164.59	18,997.27
Total Other Current Assets	86,161.86	67,164.59	18,997.27
Total Current Assets	445,252.07	440,758.10	4,493.97
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	**3,336,551.05**	**3,332,057.08**	**4,493.97**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	74,739.68	89,932.32	(15,192.64)
Total Accounts Payable	74,739.68	89,932.32	(15,192.64)
Total Current Liabilities	74,739.68	89,932.32	(15,192.64)
Total Liabilities	74,739.68	89,932.32	(15,192.64)
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	35,024.82	15,338.21	19,686.61
Total Equity	3,261,811.37	3,242,124.76	19,686.61
TOTAL LIABILITIES & EQUITY	**3,336,551.05**	**3,332,057.08**	**4,493.97**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · SYSTEM OPER FEE	139,446.52	173,135.00	-33,688.48	80.5%
415 · WATER REVENUE	149,114.22	251,664.00	-102,549.78	59.3%
416 · WATER BILL ADJUSTMENT	-4,739.78			
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00			
475 · INCLUSION	500.00			
Total 420 · OTHER FEES & CHARGES	500.00			
465 · INTEREST ON DEPOSITS	7,439.23	12,000.00	-4,560.77	62.0%
Total Income	291,760.19	436,799.00	-145,038.81	66.8%
Expense				
510 · AUDIT	425.00	500.00	-75.00	85.0%
520 · BOOKKEEPING	6,275.00	7,500.00	-1,225.00	83.7%
524 · DIRECTORS' FEES	1,750.00	3,000.00	-1,250.00	58.3%
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	1,855.00	2,400.00	-545.00	77.3%
545 · LEGAL	1,770.03	5,000.00	-3,229.97	35.4%
550 · MAINTENANCE and REPAIRS	8,933.21	25,000.00	-16,066.79	35.7%
552 · SYSTEM OPERATIONS	20,484.55	35,000.00	-14,515.45	58.5%
555 · MEETING EXPENSE	0.00	1,000.00	-1,000.00	0.0%
557 · METER READING	4,551.50	6,300.00	-1,748.50	72.2%
559 · RADIO READ SOFTWARE	4,699.00	3,700.00	999.00	127.0%
562 · WEB SITE EXPENSE	324.05	1,000.00	-675.95	32.4%
565 · OFFICE EXPENSE	1,981.49	3,500.00	-1,518.51	56.6%
577 · BILLING SOFTWARE	2,612.00	900.00	1,712.00	290.2%
580 · UTILITIES	6,549.97	11,000.00	-4,450.03	59.5%
585 · WATER PURCHASE	148,409.72	240,000.00	-91,590.28	61.8%
587 · WATER TESTING	4,874.50	7,000.00	-2,125.50	69.6%
592 · WATER OPERATOR - FIRE	36,790.40	55,000.00	-18,209.60	66.9%
Total Expense	256,735.37	413,035.00	-156,299.63	62.2%
Net Ordinary Income	35,024.82	23,764.00	11,260.82	147.4%
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	**35,024.82**	**0.00**	**35,024.82**	**100.0%**

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

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 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	17,463.65	17,361.65	17,361.65	139,446.52
415 · WATER REVENUE	3,093.55	3,853.79	4,397.01	10,981.22	14,692.35	21,766.73	45,256.63	45,072.94	149,114.22
416 · WATER BILL ADJUSTMENT	0.00	(2,882.27)	0.00	0.00	0.00	0.00	(457.51)	(1,400.00)	(4,739.78)
420 · OTHER FEES & CHARGES									
421 · INTEREST ON A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
475 · INCLUSION	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Total 420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
465 · INTEREST ON DEPOSITS	936.47	840.00	931.15	916.44	950.30	927.00	963.51	974.36	7,439.23
Total Income	21,569.76	19,275.17	22,886.95	29,361.31	32,876.39	40,157.38	63,624.28	62,008.95	291,760.19
Expense									
510 · AUDIT	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
520 · BOOKKEEPING	700.00	700.00	600.00	650.00	700.00	675.00	750.00	1,500.00	6,275.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	0.00	1,750.00
525 · DUES & SUBSCRIPTIONS	610.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	610.95
535 · INSURANCE	3,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,433.00
536 · WORKERS' COMP INSURANCE	406.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.00
537 · IT CONSULTANT	105.00	105.00	140.00	945.00	315.00	105.00	140.00	0.00	1,855.00
545 · LEGAL	0.00	0.00	0.00	517.50	0.00	1,118.53	0.00	134.00	1,770.03
550 · MAINTENANCE and REPAIRS	69.25	76.95	65.75	64.00	344.00	412.25	5,162.67	2,738.34	8,933.21
552 · SYSTEM OPERATIONS	1,101.00	1,692.02	1,050.00	1,050.00	1,960.50	3,291.48	7,592.55	2,747.00	20,484.55
557 · METER READING	525.00	525.00	700.00	0.00	612.50	597.00	796.00	796.00	4,551.50
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	4,699.00	0.00	4,699.00
562 · WEB SITE EXPENSE	103.85	1.60	0.00	199.41	0.00	0.00	19.19	0.00	324.05
565 · OFFICE EXPENSE	6.20	0.00	0.00	100.00	489.94	960.41	328.97	95.97	1,981.49
577 · BILLING SOFTWARE	324.00	72.00	72.00	72.00	0.00	72.00	2,000.00	0.00	2,612.00
580 · UTILITIES	819.12	720.69	624.66	75.90	1,330.62	892.32	1,284.63	802.03	6,549.97
585 · WATER PURCHASE	5,780.40	6,157.38	9,883.26	15,211.70	19,896.68	29,258.86	32,221.44	30,000.00	148,409.72
587 · WATER TESTING	525.00	794.00	525.00	350.00	576.00	400.00	683.00	1,021.50	4,874.50
592 · WATER OPERATOR - FIRE	5,437.40	4,725.00	6,037.50	6,387.50	2,362.50	5,074.50	4,278.50	2,487.50	36,790.40
Total Expense	20,196.17	16,244.64	19,948.17	25,873.01	28,837.74	43,107.35	60,205.95	42,322.34	256,735.37
Net Ordinary Income	1,373.59	3,030.53	2,938.78	3,488.30	4,038.65	(2,949.97)	3,418.33	19,686.61	35,024.82
Net Income	**1,373.59**	**3,030.53**	**2,938.78**	**3,488.30**	**4,038.65**	**(2,949.97)**	**3,418.33**	**19,686.61**	**35,024.82**

EAST BOULDER COUNTY WATER DISTRICT
Cash Transactions
As of September 14, 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 · CHECKING - 1st NATIONAL BANK						
Deposit	08/18/2026		DEPOSIT	Deposit	13,324.33	32,739.26
Bill Pmt -Check	08/24/2026		XCEL ENERGY	53-3773936-1	-824.86	46,063.59
Deposit	08/25/2026		DEPOSIT	Deposit	8,233.67	45,238.73
Deposit	08/31/2026		DEPOSIT	Deposit	18,487.73	53,472.40
Deposit	08/31/2026			Interest	46.19	71,960.13
Bill Pmt -Check	09/02/2026		XCEL ENERGY	53-3773936-1	-726.13	72,006.32
Bill Pmt -Check	09/04/2026	4032	LAFAYETTE WATER	08-0942-01	-32,221.44	71,280.19
Bill Pmt -Check	09/09/2026		WELL GROUNDED		-225.00	39,058.75
Bill Pmt -Check	09/14/2026	4038	BOULDER WATER WELL - FIRE		-2,487.50	38,833.75
Bill Pmt -Check	09/14/2026	4039	BOULDER WATER WELL SERVICE & SUPPLY, INC.		-4,564.50	36,346.25
Bill Pmt -Check	09/14/2026	4040	FLW, INC		-750.00	31,781.75
Bill Pmt -Check	09/14/2026	4041	LYONS GADDIS	9296-0000M	-67.00	31,031.75
Bill Pmt -Check	09/14/2026	4042	Power Systems West		-533.46	30,964.75
Bill Pmt -Check	09/14/2026	4043	UNCC		-65.75	30,431.29
Bill Pmt -Check	09/14/2026	4044	DIVERSIFIED UNDERGROUND, INC.		-378.00	30,365.54
Bill Pmt -Check	09/14/2026	4045	FLW, INC		-750.00	29,987.54
Bill Pmt -Check	09/14/2026	4046	LYONS GADDIS	9296-0000M	-67.00	29,237.54
Bill Pmt -Check	09/14/2026	4047	UNCC		-78.00	29,170.54
Total 102 · CHECKING - 1st NATIONAL BANK					-3,646.72	29,092.54
106 · COLOTRUST PLUS+						
Deposit	08/31/2026			Deposit	928.17	285,857.43
Total 106 · COLOTRUST PLUS+					928.17	286,785.60
115 · ACCOUNTS RECEIVABLE						286,785.60
Total 115 · ACCOUNTS RECEIVABLE						2,909.75
116 · CUSTOMER ACCTS RECEIVABLES						2,909.75
General Journal	08/13/2026		PJ Bostley			65,764.59
Deposit	08/18/2026		DEPOSIT	Deposit	-1,991.59	63,773.00
Deposit	08/25/2026		DEPOSIT	Deposit	-13,324.33	50,448.67
Deposit	08/31/2026		DEPOSIT	Deposit	-8,233.67	42,215.00
General Journal	08/31/2026	Billing		Deposit	-18,487.73	23,727.27
General Journal	08/31/2026		Billing Adjustment	Monthly	62,806.55	86,533.82
Total 116 · CUSTOMER ACCTS RECEIVABLES					-371.96	86,161.86
TOTAL					20,397.27	86,161.86
					17,678.72	**404,949.75**

09/11/26

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

	Jan - Aug 26	Jan - Aug 25	$ Change
Ordinary Income/Expense			
Income			
410 · SYSTEM OPER FEE	139,446.52	29,607.63	109,838.89
414 · HYDRANT WATER	0.00	85.57	(85.57)
415 · WATER REVENUE	149,114.22	176,690.20	(27,575.98)
416 · WATER BILL ADJUSTMENT	(4,739.78)	0.00	(4,739.78)
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	0.00	0.00
423 · HYDRANT PERMIT	0.00	150.00	(150.00)
475 · INCLUSION	500.00	0.00	500.00
Total 420 · OTHER FEES & CHA...	500.00	150.00	350.00
465 · INTEREST ON DEPOSITS	7,439.23	9,308.35	(1,869.12)
Total Income	291,760.19	215,841.75	75,918.44
Expense			
510 · AUDIT	425.00	350.00	75.00
520 · BOOKKEEPING	6,275.00	4,150.00	2,125.00
524 · DIRECTORS' FEES	1,750.00	2,000.00	(250.00)
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	1,855.00	2,045.90	(190.90)
545 · LEGAL	1,770.03	1,074.40	695.63
550 · MAINTENANCE and REPAI...	8,933.21	19,350.89	(10,417.68)
552 · SYSTEM OPERATIONS	20,484.55	27,193.85	(6,709.30)
555 · MEETING EXPENSE	0.00	2,000.00	(2,000.00)
557 · METER READING	4,551.50	3,977.50	574.00
559 · RADIO READ SOFTWARE	4,699.00	0.00	4,699.00
562 · WEB SITE EXPENSE	324.05	311.18	12.87
565 · OFFICE EXPENSE	1,981.49	2,084.95	(103.46)
577 · BILLING SOFTWARE	2,612.00	691.20	1,920.80
580 · UTILITIES	6,549.97	6,851.82	(301.85)
585 · WATER PURCHASE	148,409.72	128,059.20	20,350.52
587 · WATER TESTING	4,874.50	5,024.19	(149.69)
592 · WATER OPERATOR - FIRE	36,790.40	45,195.00	(8,404.60)
Total Expense	256,735.37	254,756.46	1,978.91
Net Ordinary Income	35,024.82	(38,914.71)	73,939.53
Net Income	**35,024.82**	**(38,914.71)**	**73,939.53**

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
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	1,582	$ 19,896.68	493	$ 23,152.18
JUNE	1,537	21,766.73	$ 17,463.65	1,725	-188	2,241	$ 29,258.86	516	$ 9,971.52
JULY	2,848	45,651.39	$ 17,361.65	2,721	127	2,408	$ 32,221.44	(313)	$ 30,791.60
AUGUST	2,190	62,576.64	$ 17,361.65	-	2190			-	$ 79,938.29
SEPTEMBER					0			-	$ -
OCTOBER					0			-	$ -
NOVEMBER					0			-	$ -
DECEMBER					0			-	$ -
TOTAL	9,698	178,259.70	$ 139,446.52	7,971	1,727	9,010	$ 118,409.72	1,039	$ 199,296.50