

EAST BOULDER COUNTY WATER DISTRICT

Balance Sheet

09/12/2010

As of August 31, 2010

	<u>Aug 31, 10</u>	<u>Jul 31, 10</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
102 - CHECKING - 1st NATIONAL BANK	96,235.94	89,470.61	6,765.33
104 - MAJESTIC VIEW CHECKING	24,198.17	24,207.15	(8.98)
106 - COLOTRUST PLUS+	549,188.73	549,073.15	115.58
Total Checking/Savings	<u>669,622.84</u>	<u>662,750.91</u>	<u>6,871.93</u>
Other Current Assets			
116 - WATER RECEIVABLES	27,435.68	22,822.10	4,613.58
Total Other Current Assets	<u>27,435.68</u>	<u>22,822.10</u>	<u>4,613.58</u>
Total Current Assets	697,058.52	685,573.01	11,485.51
Other Assets			
140 - PROPERTY ASSETS			
141 - DISTRIBUTION SYSTEM	1,695,760.06	1,695,760.06	0.00
142 - CONSTRUCTION IN PROGRESS	48,531.84	48,531.84	0.00
145 - ACCUMULATED DEPRECIATION	(217,982.00)	(217,982.00)	0.00
Total 140 - PROPERTY ASSETS	<u>1,526,309.90</u>	<u>1,526,309.90</u>	<u>0.00</u>
150 - DEFERRED BOND ISSUANCE EXPENSE	142,345.30	142,680.30	(335.00)
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	<u>3,362,412.20</u>	<u>3,362,747.20</u>	<u>(335.00)</u>
TOTAL ASSETS	<u><u>4,059,470.72</u></u>	<u><u>4,048,320.21</u></u>	<u><u>11,150.51</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 - ACCOUNTS PAYABLE	17,098.34	17,121.56	(23.22)
Total Accounts Payable	<u>17,098.34</u>	<u>17,121.56</u>	<u>(23.22)</u>
Other Current Liabilities			
205 - PAYROLL TAXES PAYABLE	321.32	222.00	99.32
215 - BOND INTEREST PAYABLE	34,704.69	23,136.46	11,568.23
Total Other Current Liabilities	<u>35,026.01</u>	<u>23,358.46</u>	<u>11,667.55</u>
Total Current Liabilities	52,124.35	40,480.02	11,644.33
Long Term Liabilities			
231 - BONDS PAYABLE	1,755,000.00	1,755,000.00	0.00
Total Long Term Liabilities	<u>1,755,000.00</u>	<u>1,755,000.00</u>	<u>0.00</u>
Total Liabilities	1,807,124.35	1,795,480.02	11,644.33
Equity			
280 - CONTRIBUTED CAPITAL	1,341,876.80	1,341,876.80	0.00
282 - CAPITAL RESERVES	212,804.64	208,451.81	4,352.83
372 - FUND EQUITY	(15,601.64)	(13,667.31)	(1,934.33)
3900 - Retained Earnings	603,186.72	603,186.72	0.00
Net Income	110,079.85	112,992.17	(2,912.32)
Total Equity	<u>2,252,346.37</u>	<u>2,252,840.19</u>	<u>(493.82)</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,059,470.72</u></u>	<u><u>4,048,320.21</u></u>	<u><u>11,150.51</u></u>

EAST BOULDER COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

January through August 2010

09/12/2010

	<u>Jan 10</u>	<u>Feb 10</u>	<u>Mar 10</u>	<u>Apr 10</u>	<u>May 10</u>	<u>Jun 10</u>	<u>Jul 10</u>	<u>Aug 10</u>	<u>TOTAL</u>
Ordinary Income/Expense									
Income									
410 - STANDBY FEE	266.50	266.50	266.50	239.85	186.55	186.55	186.55	186.55	1,785.55
415 - WATER REVENUE	6,983.25	6,928.75	4,680.75	8,340.50	14,009.70	17,876.75	20,339.50	24,645.00	103,804.20
420 - OTHER FEES & CHARGES	18.75	18.71	19.82	15.28	19.07	27.14	36.61	36.49	191.87
441 - TAX REVENUE	0.00	7,294.11	51,276.86	23,760.85	53,691.85	22,700.36	46,531.18	2,396.71	207,651.92
442 - OTHER TAX REVENUE	0.00	767.00	899.34	751.01	873.31	826.33	712.56	902.71	5,732.26
465 - INTEREST ON DEPOSITS	37.08	38.70	52.90	73.14	78.07	93.66	116.85	118.17	608.57
466 - INTEREST ON DS FUNDS	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	9.60
475 - INCLUSION	500.00	(19.00)	(114.00)	(67.31)	0.00	0.00	0.00	0.00	299.69
Total Income	<u>7,806.78</u>	<u>15,295.97</u>	<u>57,083.37</u>	<u>33,114.52</u>	<u>68,859.75</u>	<u>41,711.99</u>	<u>67,924.45</u>	<u>28,286.83</u>	<u>320,083.66</u>
Expense									
520 - BOOKKEEPING	280.00	385.00	367.50	420.00	341.25	315.00	367.50	350.00	2,826.25
524 - DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,000.00
525 - DUES & SUBSCRIPTIONS	358.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358.00
530 - ELECTION EXPENSE	35.64	52.80	40.92	0.00	0.00	0.00	0.00	0.00	129.36
535 - INSURANCE	1,814.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,814.00
536 - WORKERS' COMP INSURANCE	383.00	44.00	0.00	0.00	(78.00)	0.00	0.00	0.00	349.00
545 - LEGAL	0.00	35.00	175.00	1.22	0.00	32.82	6.00	0.00	250.04
550 - MAINTENANCE	0.00	0.00	0.00	5.70	0.00	28.50	0.00	0.00	34.20
551 - MAINTENANCE LABOR	126.00	309.00	522.00	378.00	381.00	516.00	447.00	405.00	3,084.00
555 - MEETING EXPENSE	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
557 - METER READING	240.00	240.00	240.00	242.00	244.00	244.00	244.00	244.00	1,938.00
560 - MISC EXPENSE	0.00	451.57	0.00	0.00	64.94	0.00	0.00	0.00	516.51
565 - OFFICE EXPENSE	373.00	0.00	5.45	84.58	264.00	44.00	26.91	24.00	821.94
567 - PAYROLL TAX	28.00	42.02	58.28	51.10	47.80	58.14	52.86	49.66	387.86
580 - UTILITIES	276.71	266.35	279.68	334.09	426.61	644.51	708.13	715.83	3,651.91
585 - WATER PURCHASE	2,049.74	1,974.10	2,401.10	3,969.62	8,735.09	8,903.21	14,492.42	14,500.00	57,025.28
587 - WATER TESTING	25.00	25.00	25.00	25.00	0.00	25.00	25.00	294.00	444.00
588 - SYSTEM OPERATIONS BACKUP	0.00	0.00	0.00	0.00	0.00	0.00	142.50	0.00	142.50
610 - TREASURER'S FEES	0.00	109.41	769.15	356.41	805.38	340.50	697.97	35.95	3,114.77
620 - INTEREST ON BONDS	7,753.13	7,753.13	7,753.13	7,753.13	14,969.58	11,568.23	11,568.23	11,568.23	80,686.79
625 - BOND ISSUANCE EXPENSE	335.00	335.00	335.00	335.00	335.00	335.00	335.00	335.00	2,680.00
800 - CAPITAL EXPENSE									
820 - ENGINEERING	0.00	0.00	0.00	323.55	0.00	0.00	0.00	0.00	323.55
821 - TRANS TO CAPITAL RESERVES	4,352.83	4,352.83	4,352.83	4,352.83	4,352.83	4,352.83	4,352.83	4,352.83	34,822.64
Total 800 - CAPITAL EXPENSE	<u>4,352.83</u>	<u>4,352.83</u>	<u>4,352.83</u>	<u>4,676.38</u>	<u>4,352.83</u>	<u>4,352.83</u>	<u>4,352.83</u>	<u>4,352.83</u>	<u>35,146.19</u>
Total Expense	<u>19,480.05</u>	<u>16,625.21</u>	<u>17,575.04</u>	<u>18,882.23</u>	<u>31,139.48</u>	<u>27,657.74</u>	<u>33,716.35</u>	<u>33,124.50</u>	<u>198,200.60</u>
Net Ordinary Income	<u>(11,673.27)</u>	<u>(1,329.24)</u>	<u>39,508.33</u>	<u>14,232.29</u>	<u>37,720.27</u>	<u>14,054.25</u>	<u>34,208.10</u>	<u>(4,837.67)</u>	<u>121,883.06</u>
Other Income/Expense									
Other Income									
825 - FROM DEBT SERVICE FUND BALANCE	127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.00
Total Other Income	<u>127.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>127.00</u>
Other Expense									
826 - TRANS TO (FROM) OPER RESERVES	(1,934.33)	(1,934.33)	(1,934.33)	(1,934.33)	(1,934.33)	(1,934.33)	(1,934.33)	(1,934.33)	(15,474.64)
827 - MAJESTIC VIEW EXPENSES									
828 - MAJESTIC VIEW CONSTRUCTION	0.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	48.00
829 - MAJESTIC VIEW ENGINEERING	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	650.00
830 - MAJESTIC VIEW LEGAL	0.00	0.00	0.00	97.50	0.00	0.00	0.00	0.00	97.50
831 - MAJESTIC VIEW MISC	7.29	17.54	7.55	12.03	1,429.09	539.07	9.22	8.98	2,030.77
832 - MAJESTIC VIEW - REIMBURSEMENTS	0.00	0.00	0.00	0.00	(1,421.42)	0.00	26,000.00	0.00	24,578.58
Total 827 - MAJESTIC VIEW EXPENSES	<u>7.29</u>	<u>17.54</u>	<u>7.55</u>	<u>157.53</u>	<u>657.67</u>	<u>539.07</u>	<u>26,009.22</u>	<u>8.98</u>	<u>27,404.85</u>
Total Other Expense	<u>(1,927.04)</u>	<u>(1,916.79)</u>	<u>(1,926.78)</u>	<u>(1,776.80)</u>	<u>(1,276.66)</u>	<u>(1,395.26)</u>	<u>24,074.89</u>	<u>(1,925.35)</u>	<u>11,930.21</u>
Net Other Income	<u>2,054.04</u>	<u>1,916.79</u>	<u>1,926.78</u>	<u>1,776.80</u>	<u>1,276.66</u>	<u>1,395.26</u>	<u>(24,074.89)</u>	<u>1,925.35</u>	<u>(11,803.21)</u>
Net Income	<u>(9,619.23)</u>	<u>587.55</u>	<u>41,435.11</u>	<u>16,009.09</u>	<u>38,996.93</u>	<u>15,449.51</u>	<u>10,133.21</u>	<u>(2,912.32)</u>	<u>110,079.85</u>

EAST BOULDER COUNTY WATER DISTRICT
Profit & Loss - Annual Budget vs. Actual

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09/12/2010

January through August 2010

Accrual Basis

	<u>Jan - Aug 10</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	1,785.55	3,700.00	(1,914.45)	48.26%
415 · WATER REVENUE	103,804.20	151,000.00	(47,195.80)	68.75%
420 · OTHER FEES & CHARGES	191.87	300.00	(108.13)	63.96%
441 · TAX REVENUE	207,651.92	209,662.00	(2,010.08)	99.04%
442 · OTHER TAX REVENUE	5,732.26	7,000.00	(1,267.74)	81.89%
465 · INTEREST ON DEPOSITS	608.57	750.00	(141.43)	81.14%
466 · INTEREST ON DS FUNDS	9.60	14.00	(4.40)	68.57%
475 · INCLUSION	299.69			
Total Income	320,083.66	372,426.00	(52,342.34)	85.95%
Expense				
510 · AUDIT	0.00	3,000.00	(3,000.00)	0.0%
520 · BOOKKEEPING	2,826.25	5,000.00	(2,173.75)	56.53%
524 · DIRECTORS' FEES	2,000.00	3,000.00	(1,000.00)	66.67%
525 · DUES & SUBSCRIPTIONS	358.00	500.00	(142.00)	71.6%
530 · ELECTION EXPENSE	129.36	500.00	(370.64)	25.87%
535 · INSURANCE	1,814.00	2,500.00	(686.00)	72.56%
536 · WORKERS' COMP INSURANCE	349.00	400.00	(51.00)	87.25%
545 · LEGAL	250.04	1,000.00	(749.96)	25.0%
550 · MAINTENANCE	34.20	10,000.00	(9,965.80)	0.34%
551 · MAINTENANCE LABOR	3,084.00	8,000.00	(4,916.00)	38.55%
555 · MEETING EXPENSE	800.00	800.00	0.00	100.0%
557 · METER READING	1,938.00	3,600.00	(1,662.00)	53.83%
560 · MISC EXPENSE	516.51	500.00	16.51	103.3%
565 · OFFICE EXPENSE	821.94	1,500.00	(678.06)	54.8%
567 · PAYROLL TAX	387.86	928.00	(540.14)	41.8%
580 · UTILITIES	3,651.91	6,500.00	(2,848.09)	56.18%
585 · WATER PURCHASE	57,025.28	85,000.00	(27,974.72)	67.09%
587 · WATER TESTING	444.00	1,000.00	(556.00)	44.4%
588 · SYSTEM OPERATIONS BACKUP	142.50	2,000.00	(1,857.50)	7.13%
610 · TREASURER'S FEES	3,114.77	3,145.00	(30.23)	99.04%
615 · DS BANK CHARGES	0.00	150.00	(150.00)	0.0%
620 · INTEREST ON BONDS	80,686.79	92,488.00	(11,801.21)	87.24%
622 · BOND PRINCIPAL	0.00	110,000.00	(110,000.00)	0.0%
625 · BOND ISSUANCE EXPENSE	2,680.00	4,020.00	(1,340.00)	66.67%
800 · CAPITAL EXPENSE				
820 · ENGINEERING	323.55			
821 · TRANS TO CAPITAL RESERVES	34,822.64	52,234.00	(17,411.36)	66.67%
Total 800 · CAPITAL EXPENSE	35,146.19	52,234.00	(17,087.81)	67.29%
Total Expense	198,200.60	397,765.00	(199,564.40)	49.83%
Net Ordinary Income	121,883.06	(25,339.00)	147,222.06	(481.01%)
Other Income/Expense				
Other Income				
470 · TAP FEES	0.00	30,457.00	(30,457.00)	0.0%
575 · LAFAYETTE TAPS	0.00	(28,457.00)	28,457.00	0.0%
825 · FROM DEBT SERVICE FUND BALANCE	127.00	127.00	0.00	100.0%
Total Other Income	127.00	2,127.00	(2,000.00)	5.97%
Other Expense				
826 · TRANS TO (FROM) OPER RESERVES	(15,474.64)	(23,212.00)	7,737.36	66.67%
827 · MAJESTIC VIEW EXPENSES				
828 · MAJESTIC VIEW CONSTRUCTION	48.00			
829 · MAJESTIC VIEW ENGINEERING	650.00			
830 · MAJESTIC VIEW LEGAL	97.50			
831 · MAJESTIC VIEW MISC	2,030.77			
832 · MAJESTIC VIEW - REIMBURSEMENTS	24,578.58			
Total 827 · MAJESTIC VIEW EXPENSES	27,404.85			
Total Other Expense	11,930.21	(23,212.00)	35,142.21	(51.4%)
Net Other Income	(11,803.21)	25,339.00	(37,142.21)	(46.58%)
Net Income	110,079.85	0.00	110,079.85	100.0%

EAST BOULDER COUNTY WATER DISTRICT
Custom Transaction Detail Report
 August 10 through September 13, 2010

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09/12/2010

Accrual Basis

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
102 - CHECKING - 1st NATIONAL BANK						
	Check	08/13/2010	2321	CO DEPT OF PUBLIC HEALTH & ENVIRONI	9000011615	-75.00
	Check	08/13/2010	2322	ACCUTEST MOUNTAIN STATES	D7-10677	-194.00
	Deposit	08/14/2010		DEPOSIT	Deposit	8,619.39
	Deposit	08/14/2010		BOULDER COUNTY FINANCE DIVISION	Deposit	3,263.47
	Check	08/25/2010		QWEST		-61.99
	Deposit	08/31/2010		DEPOSIT	Deposit	11,635.07
	Deposit	08/31/2010			Interest	3.79
	Check	08/31/2010		XCEL ENERGY		-653.84
	Bill Pmt -Check	09/13/2010	2323	FRANK HAUKE		-299.67
	Bill Pmt -Check	09/13/2010	2324	HORACE O. WINTERS		-299.67
	Bill Pmt -Check	09/13/2010	2325	BOULDER COUNTY HEALTH DEPARTMEN	WATER TEST	-25.00
	Bill Pmt -Check	09/13/2010	2326	FLW, INC	BOOKKEEPING	-374.00
	Bill Pmt -Check	09/13/2010	2327	NICK BENNETT		-50.00
Total 102 - CHECKING - 1st NATIONAL BANK						<u>21,488.55</u>
104 - MAJESTIC VIEW CHECKING						
	Deposit	08/31/2010		INTEREST INCOME	Deposit	1.02
	Check	08/31/2010		BANK CHARGES		-10.00
Total 104 - MAJESTIC VIEW CHECKING						<u>-8.98</u>
106 - COLOTRUST PLUS+						
	Deposit	08/31/2010		INTEREST INCOME	Deposit	115.58
Total 106 - COLOTRUST PLUS+						<u>115.58</u>
TOTAL						<u><u>21,595.15</u></u>

**EAST BOULDER COUNTY WATER DISTRICT
USAGE COMPARISONS**

	CUSTOMER METERS			LAFAYETTE METER		USAGE	COST
2009	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	COST	VARIANCE	VARIANCE
JANUARY	498	\$ 6,115.50	\$ 346.65	635	\$ 2,403.54	(137)	\$ 3,711.96
FEBRUARY	506	\$ 6,307.50	\$ 346.45	510	\$ 2,508.70	(4)	\$ 3,798.80
MAR (EST)	446	\$ 5,949.50	\$ 346.45	680	\$ 2,540.70	(234)	\$ 3,408.80
APRIL	975	\$ 8,505.50	\$ 319.80	760	\$ 2,796.70	215	\$ 5,708.80
MAY	1,663	\$ 13,212.00	\$ 319.80	1,850	\$ 8,337.60	(187)	\$ 4,874.40
JUNE	1,352	\$ 10,884.75	\$ 319.80	1,565	\$ 6,431.45	(213)	\$ 4,453.30
JULY	2,344	\$ 18,400.00	\$ 319.80	2,710	\$ 13,061.00	(366)	\$ 5,339.00
AUGUST	2,737	\$ 21,700.00	\$ 293.15	2,935	\$ 14,363.75	(198)	\$ 7,336.25
SEPTEMBER	2,552	\$ 20,959.50	\$ 266.50	1,365	\$ 5,273.45	1,187	\$ 15,686.05
OCT - Est	484	\$ 6,164.75	\$ 266.50	645	\$ 2,428.70	(161)	\$ 3,736.05
NOVEMBER	809	\$ 7,561.55	\$ 266.50	560	\$ 2,220.54	249	\$ 5,341.01
DEC - EST	664	\$ 6,979.25	\$ 266.50	626	\$ 2,418.18	38	\$ 4,561.07
TOTAL	15,030	\$ 132,739.80	\$ 3,677.90	14,841	\$ 64,784.31	189	\$ 67,955.49
2010	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	COST	VARIANCE	VARIANCE
JAN (EST)	665	\$ 6,983.25	\$ 266.50	475	\$ 2,049.74	190	\$ 4,933.51
FEB (EST)	651	\$ 6,928.75	\$ 266.50	444	\$ 1,974.10	207	\$ 4,954.65
MARCH	(91)	\$ 4,680.75	\$ 266.50	619	\$ 2,401.10	(710)	\$ 2,279.65
APRIL	837	\$ 8,340.50	\$ 239.85	1,078	\$ 4,006.22	(241)	\$ 4,334.28
MAY	1,662	\$ 14,009.50	\$ 186.55	1,936	\$ 8,698.49	(274)	\$ 5,311.01
JUNE	2,258	\$ 17,876.75	\$ 186.55	1,984	\$ 8,903.21	274	\$ 8,973.54
JULY	2,595	\$ 20,339.50	\$ 186.55	2,943	\$ 14,492.42	(348)	\$ 5,847.08
AUGUST	3,070	\$ 24,645.00	\$ 186.55			3,070	\$ 24,645.00
SEPTEMBER						-	\$ -
OCTOBER						-	\$ -
NOVEMBER						-	\$ -
DECEMBER						-	\$ -
TOTAL	11,647	\$ 103,804.00	\$ 1,785.55	9,479	\$ 42,525.28	2,168	\$ 61,278.72
2 YR TOTAL	26,677	236,544	5,463	24,320	107,310	2,357	129,234

NO LAFAYETTE BILL

LAFAYETTE IS NOW READING THE METER ON THE 15TH OF THE MONTH.

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EAST BOULDER COUNTY WATER DISTRICT

Majestic View Profit & Loss

October 31, 2007 through August 9, 2010

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09/12/2010

Accrual Basis

	<u>Oct 31 - Dec 31, 07</u>	<u>Jan - Dec 08</u>	<u>Jan - Dec 09</u>	<u>Jan 1 - Aug 9, 10</u>	<u>TOTAL</u>
Other Income/Expense					
Other Expense					
827 · MAJESTIC VIEW EXPENSES					
828 · MAJESTIC VIEW CONSTRUCTION	0.00	0.00	97,674.55	48.00	97,722.55
829 · MAJESTIC VIEW ENGINEERING	0.00	9,857.29	24,252.57	650.00	34,759.86
830 · MAJESTIC VIEW LEGAL	520.07	3,395.88	2,969.41	97.50	6,982.86
831 · MAJESTIC VIEW MISC	0.00	68.87	7.24	2,021.79	2,097.90
832 · MAJESTIC VIEW - REIMBURSEMENTS	0.00	-13,322.04	-155,665.39	24,578.58	-144,408.85
Total 827 · MAJESTIC VIEW EXPENSES	<u>520.07</u>	<u>0.00</u>	<u>-30,761.62</u>	<u>27,395.87</u>	<u>-2,845.68</u>
Total Other Expense	<u>520.07</u>	<u>0.00</u>	<u>-30,761.62</u>	<u>27,395.87</u>	<u>-2,845.68</u>
Net Other Income	<u>-520.07</u>	<u>0.00</u>	<u>30,761.62</u>	<u>-27,395.87</u>	<u>2,845.68</u>
Net Income	<u><u>-520.07</u></u>	<u><u>0.00</u></u>	<u><u>30,761.62</u></u>	<u><u>-27,395.87</u></u>	<u><u>2,845.68</u></u>

EAST BOULDER COUNTY WATER DISTRICT							3:27 PM	PAID	
Transaction Detail by Account							05/08/2010	FROM	
All Transactions							Accrual Basis	OPER	TAP
	Type	Date	Num	Name	Memo	Amount	ACCOUNT	FEE	
104 - MAJESTIC VIEW CHECKING									
	Deposit	09/04/2009		SCOTT S. LYNN	Deposit	40,000.00			
	Deposit	09/04/2009		COLOROSO, BRYAN & SHERYL	Deposit	40,000.00			
	Deposit	09/04/2009		RANNEY, ALICE E	Deposit	40,000.00			
	Deposit	09/05/2009		COLLINS, GREG & STACI	Deposit	38,578.58			
	Deposit	09/30/2009		INTEREST INCOME	Deposit	4.94			
	Check	10/31/2009		First National Bank	Service Charge	-10.00			
	Deposit	10/31/2009			Interest	6.73			
	Deposit	11/06/2009		COLOROSO, BRYAN & SHERYL	Tap Fee	30,457.00		30,457.00	
	Deposit	11/06/2009		LYNN, SCOTT S	Tap Fee	34,077.00		34,077.00	
	Deposit	11/06/2009		COLLINS, GREG & STACI	Tap Fee	30,457.00		30,457.00	
	Check	11/09/2009	1001	LAFAYETTE TAP		-88,491.00		-88,491.00	
	Check	11/30/2009			Service Charge	-10.74			
	Deposit	11/30/2009			Interest	7.56			
	Bill Pmt -Check	12/14/2009	1002	MCLAUGHLIN WATER ENGINEERS, LTD.		-6,294.17			
	Bill Pmt -Check	12/14/2009	1003	NELSON PIPELINE CONSTRUCTORS,	JOB NUMBER 9023	-86,903.38			
	Check	12/21/2009	1005	EBCWD	DISTRICT TAP FEES	-6,500.00		-6,500.00	
	Check	12/21/2009	1004	JOHN GRIGSBY	LEGAL	-1,365.50			
	Check	12/31/2009			Service Charge	-10.76			
	Deposit	12/31/2009			Interest	5.03			
	Check	01/31/2010			Service Charge	-10.00			
	Deposit	01/31/2010			Interest	2.71			
	Check	02/18/2010		BANK CHARGES	Audit Verification?	-10.00			
	Deposit	02/26/2010		INTEREST INCOME	Deposit	2.46			
	Check	02/26/2010		BANK CHARGES		-10.00			
	Bill Pmt -Check	03/08/2010	1006	MCLAUGHLIN WATER ENGINEERS, LTD.		-2,912.14			
	Deposit	03/31/2010		INTEREST INCOME	Deposit	2.64			
	Check	03/31/2010		BANK CHARGES		-10.19			
	Check	04/30/2010		BANK CHARGES		-10.00			
	Deposit	04/30/2010		INTEREST INCOME	Deposit	2.51			
	Bill Pmt -Check	05/10/2010	1007	NELSON PIPELINE CONSTRUCTORS,	JOB NUMBER 9023	-9,643.17			
		05/31/2010		BANK CHARGES		-10.19			
		05/31/2010		INTEREST INCOME		2.52			
	Bill Pmt Check	6/14/2010	1008	MCLAUGHLIN WATER ENGINEERS, LTD.		-650.00			
		06/30/2010		BANK CHARGES		-10.19			
		06/30/2010		INTEREST INCOME		2.11			
		06/30/2010	1009	JOHN GRIGSBY	SPRINKLER REPAIR	-530.99			
	Check	07/12/2010	1011	SCOTT S. LYNN		-6,500.00			
	Check	07/12/2010	1012	COLOROSO, BRYAN & SHERYL		-6,500.00			
	Check	07/12/2010	1013	RANNEY, ALICE E		-6,500.00			
	Check	07/12/2010	1014	COLLINS, GREG & STACI		-6,500.00			
	Check	07/31/2010			Service Charge	-10.95			
	Deposit	07/31/2010			Interest	1.73			
	Check	08/31/2010			BANK CHARGE	-10.00			
	Deposit	08/31/2010			Interest	1.02			
Total 104 - MAJESTIC VIEW CHECKING BALANCE							24,198.17	-	-
827 - MAJESTIC VIEW EXPENSES									
828 - MAJESTIC VIEW CONSTRUCTION									
	Bill	10/31/2009		FRANK HAUKE	Labor	228.00		228.00	
	Bill	10/31/2009		HORACE O. WINTERS	Labor	228.00		228.00	
	Bill	11/25/2009	200911-010	NELSON PIPELINE CONSTRUCTORS,	JOB NUMBER 9023	96,546.55			
	Bill	11/30/2009		FRANK HAUKE	Labor	300.00		300.00	
	Bill	11/30/2009		HORACE O. WINTERS	Labor	300.00		300.00	
	Bill	12/31/2009		HORACE O. WINTERS		36.00		36.00	
	Bill	12/31/2009		FRANK HAUKE		36.00		36.00	
	Bill	04/30/2010		FRANK HAUKE		24.00		24.00	
	Bill	04/30/2010		HORACE O. WINTERS		24.00		24.00	
Total 828 - MAJESTIC VIEW CONSTRUCTION							97,722.55	1,176.00	
829 - MAJESTIC VIEW ENGINEERING									
	Bill	01/31/2008	6074	MCLAUGHLIN RINCON	MAJESTIC VIEW	230.40		230.40	

Type	Date	Num	Name	Memo	Amount	ACCOUNT	FEE
Bill	05/06/2008	6637	MCLAUGHLIN RINCON	MAJESTIC VIEW INCLUSION	3,147.83	3,147.83	
Bill	06/13/2008	6816	MCLAUGHLIN RINCON	MAJESTIC VIEW	1,094.18	1,094.18	
Bill	07/10/2008	6937	MCLAUGHLIN RINCON	MAJESTIC VIEW	1,199.88	1,199.88	
Bill	08/14/2008	7076	MCLAUGHLIN RINCON	MAJESTIC VIEW	272.78	272.78	
Bill	09/10/2008	7179	MCLAUGHLIN WATER ENGINEERS, L	MAJESTIC VIEW	607.95	607.95	
Bill	10/09/2008	7312	MCLAUGHLIN WATER ENGINEERS, L	MAJESTIC VIEW	492.00	492.00	
Bill	11/11/2008	7416	MCLAUGHLIN WATER ENGINEERS, L	MAJESTIC VIEW	311.75	311.75	
Bill	12/10/2008	7596	MCLAUGHLIN WATER ENGINEERS, L	MAJESTIC VIEW	2,500.52	2,500.52	
Bill	01/01/2009	7711	MCLAUGHLIN WATER ENGINEERS, L	MAPPING	2,850.00	2,850.00	
Bill	02/11/2009	7791	MCLAUGHLIN WATER ENGINEERS, L	MAPPING	200.70	200.70	
Bill	03/04/2009	7889	MCLAUGHLIN WATER ENGINEERS, LTD.		5,237.90	5,237.90	
Bill	04/14/2009	8044	MCLAUGHLIN WATER ENGINEERS, LTD.		646.75	646.75	
Bill	07/01/2009	8319	MCLAUGHLIN WATER ENGINEERS, LTD.		4,914.67	4,914.67	
Bill	09/10/2009	8590	MCLAUGHLIN WATER ENGINEERS, LTD.		1,196.24	1,196.24	
Bill	11/12/2009	8834	MCLAUGHLIN WATER ENGINEERS, LTD.		6,294.17		
Bill	12/31/2009	10051	MCLAUGHLIN WATER ENGINEERS, LTD.		2,912.14		
Bill	05/11/2010	10463	MCLAUGHLIN WATER ENGINEERS, LTD.		650.00		
Total 829 - MAJESTIC VIEW ENGINEERING					34,759.86	24,903.55	
830 - MAJESTIC VIEW LEGAL							
Bill	10/31/2007		BERNARD LYONS GADDIS & KAHN	MAJESTIC VIEW	520.07	520.07	
Bill	02/29/2008	9296M	BERNARD LYONS GADDIS & KAHN	SERVICE PLAN	508.85	508.85	
Bill	03/31/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN AMENDMENT	272.00	272.00	
Bill	04/30/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN	17.00	17.00	
Bill	05/31/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN AMENDMENT	406.15	406.15	
Bill	06/30/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN AMENDMENT	911.29	911.29	
Bill	07/31/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN AMENDMENT	707.30	707.30	
Bill	08/31/2008		BERNARD LYONS GADDIS & KAHN	SERVICE PLAN AMENDMENT	427.30	427.30	
Bill	09/30/2008		BERNARD LYONS GADDIS & KAHN	9296-0000M	17.00	17.00	
Bill	10/31/2008		BERNARD LYONS GADDIS & KAHN	9296-0000M	17.00	17.00	
Bill	11/30/2008		BERNARD LYONS GADDIS & KAHN	9296-0000M	111.99	111.99	
Bill	08/31/2009	114	LYONS GADDIS KAHN & HALL	easement	844.00	844.00	
Bill	09/30/2009	115	LYONS GADDIS KAHN & HALL	easement	403.50	403.50	
Bill	10/31/2009	116	LYONS GADDIS KAHN & HALL	easements	356.41	356.41	
Check	12/21/2009	1004	JOHN GRIGSBY	LEGAL	1,365.50		
Bill	04/30/2010		LYONS GADDIS KAHN & HALL	Majestic - Easement	97.50	97.50	
Total 830 - MAJESTIC VIEW LEGAL					6,982.86	5,617.36	
831 - MAJESTIC VIEW MISC							
Bill	05/31/2008		MARK JOHNS	COPIES	68.87	68.87	
Deposit	09/30/2009		INTEREST INCOME	MAJESTIC VIEW	-4.94		
Check	10/31/2009		First National Bank	Service Charge	10.00		
Deposit	10/31/2009		INTEREST INCOME	Interest	-6.73		
Check	11/30/2009			Service Charge	10.74		
Deposit	11/30/2009			Interest	-7.56		
Check	12/31/2009			Service Charge	10.76		
Deposit	12/31/2009			Interest	-5.03		
Check	01/31/2010			Service Charge	10.00		
Deposit	01/31/2010			Interest	-2.71		
Check	02/18/2010		BANK CHARGES	Audit Verification?	10.00		
Deposit	02/26/2010		INTEREST INCOME	Deposit	-2.46		
Check	02/26/2010		BANK CHARGES		10.00		
Deposit	03/31/2010		INTEREST INCOME	Deposit	-2.64		
Check	03/31/2010		BANK CHARGES		10.19		
	04/29/2010		POSTMASTER		4.54	4.54	
Check	04/30/2010		BANK CHARGES		10.00		
Deposit	04/30/2010		INTEREST INCOME	Deposit	-2.51		
Check	05/31/2010		BANK CHARGES		10.19		
Deposit	04/30/2010		INTEREST INCOME	Deposit	-2.52		
General Journal	05/31/2010		COLLINS, GREG & STACI	CISTERN	1,421.42		
	06/30/2010		INTEREST INCOME		-2.11		
	06/30/2010		BANK CHARGES		10.19		
	06/30/2010	1009	JOHN GRIGSBY	SPRINKLER REPAIR	530.99		
	07/31/2010		BANK CHARGES		9.22		
	8/31/2010		BANK CHARGES		8.98		
Total 831 - MAJESTIC VIEW MISC					2,106.88	73.41	

		Type	Date	Num	Name	Memo	Amount	ACCOUNT	FEE
TOTAL EXPENSES							\$ 141,572.15	\$ 31,770.32	
832 - MAJESTIC VIEW - REIMBURSEMENTS									
	Deposit	05/31/2008			LYNN, SCOTT S	Deposit	-1,250.00	-1,250.00	
	Deposit	05/31/2008			COLOROSO, BRYAN & SHERYL	Deposit	-1,250.00	-1,250.00	
	Deposit	05/31/2008			COLLINS, GREG & STACI	Deposit	-1,250.00	-1,250.00	
	Deposit	10/23/2008			COLOROSO, BRYAN & SHERYL	Deposit	-1,352.21	-1,352.21	
	Deposit	10/23/2008			RANNEY, ALICE E	Deposit	-2,602.22	-2,602.22	
	Deposit	10/23/2008			COLLINS, GREG & STACI	Deposit	-1,352.21	-1,352.21	
	Deposit	10/31/2008			LYNN, SCOTT S	Scott Lynn	-1,352.21	-1,352.21	
	General Journal	12/31/2008			EBCWD	ACCOUNTS RECEIVABLE	-2,913.19		
	Deposit	09/04/2009			SCOTT S. LYNN	Deposit	-40,000.00		
	Deposit	09/04/2009			COLOROSO, BRYAN & SHERYL	Deposit	-40,000.00		
	Deposit	09/04/2009			RANNEY, ALICE E	Deposit	-40,000.00		
	Deposit	09/05/2009			COLLINS, GREG & STACI	Deposit	-38,578.58		
	General Journal	09/05/2009			EBCWD	2008 ACCOUNTS RECEIVABLE	2,913.19		
	General Journal	5/31/2010			COLLINS, GREG & STACI	CISTERN	-1,421.42		
	Check	07/12/2010	1011		SCOTT S. LYNN		6,500.00		
	Check	07/12/2010	1012		COLOROSO, BRYAN & SHERYL		6,500.00		
	Check	07/12/2010	1013		RANNEY, ALICE E		6,500.00		
	Check	07/12/2010	1014		COLLINS, GREG & STACI		6,500.00		
Total 832 - MAJESTIC VIEW - REIMBURSEMENTS							-144,408.85	-10,408.85	
TOTAL HOMEOWNER CONTRIBUTIONS							\$ 144,408.85		
TOTAL DUE TO HOMEOWNERS							\$ 2,836.70		709.18
TOTAL RETAINED BY EBCWD FOR REIMBURSEMENT							\$ 21,361.47	21,361.47	/4
TOTAL								\$ 24,198.17	