

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses - Annual Budget vs. YTD Actual

2:52 PM

01/09/2016

January 1 through December 30, 2015

Accrual Basis

	Jan 1 - Dec 30, 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	1,140.00	1,300.00	(160.00)	87.69%
415 · WATER REVENUE	143,415.89	160,000.00	(16,584.11)	89.64%
420 · OTHER FEES & CHARGES	343.03	350.00	(6.97)	98.01%
441 · TAX REVENUE	171,347.67	171,347.00	0.67	100.00%
442 · OTHER TAX REVENUE	9,671.06	9,000.00	671.06	107.46%
465 · INTEREST ON DEPOSITS	657.65	500.00	157.65	131.53%
466 · INTEREST ON DS FUNDS	168.00	168.00	0.00	100.00%
Total Income	326,743.30	342,665.00	(15,921.70)	95.35%
Expense				
510 · AUDIT	750.00	700.00	50.00	107.14%
515 · BANK CHARGES	0.00	100.00	(100.00)	0.0%
520 · BOOKKEEPING	5,030.00	5,500.00	(470.00)	91.46%
524 · DIRECTORS' FEES	3,000.00	3,000.00	0.00	100.00%
525 · DUES & SUBSCRIPTIONS	397.08	500.00	(102.92)	79.42%
535 · INSURANCE	2,503.00	2,750.00	(247.00)	91.02%
536 · WORKERS' COMP INSURANCE	187.00	400.00	(213.00)	46.75%
537 · IT CONSULTANT	3,762.50	2,500.00	1,262.50	150.5%
545 · LEGAL	19.00	1,000.00	(981.00)	1.9%
550 · MAINTENANCE and REPAIRS	28,434.02	6,000.00	22,434.02	473.9%
552 · SYSTEM OPERATIONS	10,883.90	12,000.00	(1,116.10)	90.7%
555 · MEETING EXPENSE	800.00	800.00	0.00	100.00%
557 · METER READING	2,303.75	2,500.00	(196.25)	92.15%
558 · RADIO READ METERS	1,933.00	1,800.00	133.00	107.39%
560 · MISC EXPENSE	581.39	2,000.00	(1,418.61)	29.07%
562 · WEB SITE EXPENSE	294.49	500.00	(205.51)	58.9%
565 · OFFICE EXPENSE	1,253.41	1,500.00	(246.59)	83.56%
580 · UTILITIES	6,983.03	9,000.00	(2,016.97)	77.59%
585 · WATER PURCHASE	73,903.70	98,000.00	(24,096.30)	75.41%
587 · WATER TESTING	2,259.00	2,000.00	259.00	112.95%
610 · TREASURER'S FEES	2,567.26	2,570.00	(2.74)	99.89%
615 · DS BANK CHARGES	200.00	200.00	0.00	100.00%
620 · INTEREST ON BONDS	30,568.76	30,569.00	(0.24)	100.00%
621 · BOND RETIREMENT PREMIUM	(2,323.00)	(2,323.00)	0.00	100.00%
622 · BOND PRINCIPAL	150,000.00	150,000.00	0.00	100.00%
623 · TAX ABATEMENTS	230.39	0.00	230.39	100.00%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	14,475.97	0.00	14,475.97	100.00%
818 · CONSTRUCTION	0.00	9,000.00	(9,000.00)	0.0%
820 · ENGINEERING	396.00	1,000.00	(604.00)	39.6%
Total 800 · CAPITAL EXPENSE	14,871.97	10,000.00	4,871.97	148.72%
Total Expense	341,393.65	343,566.00	(2,172.35)	99.37%
Net Ordinary Income	(14,650.35)	(901.00)	(13,749.35)	1,626.01%
Other Income/Expense				
Other Income				
470 · TAP FEES	0.00	34,077.00	(34,077.00)	0.0%
575 · LAFAYETTE TAPS	0.00	(31,877.00)	31,877.00	0.0%
825 · FROM (TO) DEBT SERVICE RESERVES	9,501.00	9,501.00	0.00	100.00%
Total Other Income	9,501.00	11,701.00	(2,200.00)	81.2%
Other Expense				
826 · TRANS TO (FROM) RESERVES	0.00	10,800.00	(10,800.00)	0.0%
Total Other Expense	0.00	10,800.00	(10,800.00)	0.0%
Net Other Income	9,501.00	901.00	8,600.00	1,054.5%
Net Income	(5,149.35)	0.00	(5,149.35)	100.0%

EAST BOULDER COUNTY WATER DISTRICT
Profit & Loss YTD Comparison

01/09/2016

January 1 through December 30, 2015

	<u>Jan 1 - Dec 30, 15</u>	<u>Jan 1 - Dec 30, 14</u>
Ordinary Income/Expense		
Income		
410 · STANDBY FEE	1,140.00	1,539.00
415 · WATER REVENUE	143,415.89	134,323.48
420 · OTHER FEES & CHARGES	343.03	316.58
441 · TAX REVENUE	171,347.67	176,502.56
442 · OTHER TAX REVENUE	9,671.06	9,307.25
465 · INTEREST ON DEPOSITS	657.65	484.82
466 · INTEREST ON DS FUNDS	168.00	180.00
Total Income	326,743.30	322,653.69
Expense		
510 · AUDIT	750.00	600.00
520 · BOOKKEEPING	5,030.00	4,850.00
524 · DIRECTORS' FEES	3,000.00	3,000.00
525 · DUES & SUBSCRIPTIONS	397.08	408.67
530 · ELECTION EXPENSE	0.00	260.62
535 · INSURANCE	2,503.00	2,403.00
536 · WORKERS' COMP INSURANCE	187.00	348.00
537 · IT CONSULTANT	3,762.50	2,677.50
545 · LEGAL	19.00	6.96
550 · MAINTENANCE and REPAIRS	28,434.02	2,417.07
552 · SYSTEM OPERATIONS	10,883.90	12,591.21
555 · MEETING EXPENSE	800.00	800.00
557 · METER READING	2,303.75	2,185.00
558 · RADIO READ METERS	1,933.00	1,974.47
560 · MISC EXPENSE	581.39	347.29
562 · WEB SITE EXPENSE	294.49	276.79
565 · OFFICE EXPENSE	1,253.41	1,383.03
580 · UTILITIES	6,983.03	7,537.99
585 · WATER PURCHASE	73,903.70	73,517.99
587 · WATER TESTING	2,259.00	1,935.59
610 · TREASURER'S FEES	2,567.26	2,650.81
615 · DS BANK CHARGES	200.00	200.00
620 · INTEREST ON BONDS	30,568.76	34,077.73
621 · BOND RETIREMENT PREMIUM	(2,323.00)	(2,585.64)
622 · BOND PRINCIPAL	150,000.00	155,000.00
623 · TAX ABATEMENTS	230.39	0.00
800 · CAPITAL EXPENSE		
816 · METERS & EQUIPMENT	14,475.97	0.00
820 · ENGINEERING	396.00	0.00
Total 800 · CAPITAL EXPENSE	14,871.97	0.00
Total Expense	341,393.65	308,864.08
Net Ordinary Income	(14,650.35)	13,789.61
Other Income/Expense		
Other Income		
470 · TAP FEES	0.00	34,077.00
575 · LAFAYETTE TAPS	0.00	(31,577.00)
825 · FROM (TO) DEBT SERVICE RESERVES	9,501.00	12,660.34
Total Other Income	9,501.00	15,160.34
Net Other Income	9,501.00	15,160.34
Net Income	(5,149.35)	28,949.95

Balance Sheet

As of December 31, 2015

	Dec 31, 15	Dec 31, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	49,685.69	50,041.98	-356.29
103 · CASH WITH COUNTY TREASURER	791.50	663.22	128.28
106 · COLOTRUST PLUS+	334,499.68	351,480.17	-16,980.49
Total Checking/Savings	384,976.87	402,185.37	-17,208.50
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	7,475.92	6,448.46	1,027.46
117 · PROPERTY TAXES RECEIVABLE	187,300.00	171,347.00	15,953.00
118 · PREPAID EXPENSES	2,749.00	2,503.00	246.00
Total Other Current Assets	197,524.92	180,298.46	17,226.46
Total Current Assets	582,501.79	582,483.83	17.96
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,080,217.70	2,080,217.70	0.00
145 · ACCUMULATED DEPRECIATION	-451,272.39	-451,272.39	0.00
Total 140 · PROPERTY ASSETS	1,628,945.31	1,628,945.31	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	3,322,702.31	3,322,702.31	0.00
TOTAL ASSETS	3,905,204.10	3,905,186.14	17.96
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	6,319.81	5,430.64	889.17
Total Accounts Payable	6,319.81	5,430.64	889.17
Other Current Liabilities			
215 · BOND INTEREST PAYABLE	2,260.94	2,573.44	-312.50
216 · CURRENT PORTION LONG-TERM DEBT	160,000.00	150,000.00	10,000.00
217 · DEFERRED REVENUE	187,300.00	171,347.00	15,953.00
Total Other Current Liabilities	349,560.94	323,920.44	25,640.50
Total Current Liabilities	355,880.75	329,351.08	26,529.67
Long Term Liabilities			
231 · BONDS PAYABLE	855,000.00	1,005,000.00	-150,000.00
232 · LESS CURRENT PORTION	-160,000.00	-150,000.00	-10,000.00
233 · BOND PREMIUM	6,192.26	8,515.26	-2,323.00
234 · DEFERRED LOSS ON BOND REFUNDING	-2,369.00	-2,369.00	0.00
Total Long Term Liabilities	698,823.26	861,146.26	-162,323.00
Total Liabilities	1,054,704.01	1,190,497.34	-135,793.33
Equity			
280 · NET ASSETS	2,461,556.05	2,311,556.05	150,000.00

Balance Sheet

As of December 31, 2015

	Dec 31, 15	Dec 31, 14	\$ Change
282 · BOARD DESIGNATED RESERVES			
283 · DESIGNATED DEBT SERVICE RESERVE	808.83	10,306.18	-9,497.35
284 · DESIGNATED CAPITAL RESERVE	162,341.03	177,213.00	-14,871.97
285 · OPERATING RESERVES	221,334.65	211,154.04	10,180.61
286 · DESIGNATED EMERGENCY RESERVE	4,459.53	4,459.53	0.00
Total 282 · BOARD DESIGNATED RESERVES	388,944.04	403,132.75	-14,188.71
Total Equity	2,850,500.09	2,714,688.80	135,811.29
TOTAL LIABILITIES & EQUITY	<u>3,905,204.10</u>	<u>3,905,186.14</u>	<u>17.96</u>

02/07/16

Profit & Loss Budget vs. Actual

Accrual Basis

January through December 2015

	DEBT SERVICE				OPERATING				TOTAL			
	Jan - Dec 15	Budget	\$ Over Budget	% of Budget	Jan - Dec 15	Budget	\$ Over Budget	% of Budget	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense												
Income												
410 - STANDBY FEE	0.00				1,140.00	1,300.00	-160.00	87.7%	1,140.00	1,300.00	-160.00	87.7%
415 - WATER REVENUE	0.00				143,415.89	160,000.00	-16,584.11	89.6%	143,415.89	160,000.00	-16,584.11	89.6%
420 - OTHER FEES & CHARGES	0.00				343.03	350.00	-6.97	98.0%	343.03	350.00	-6.97	98.0%
441 - TAX REVENUE	171,347.67	171,347.00	0.67	100.0%	0.00	0.00	0.00	0.0%	171,347.67	171,347.00	0.67	100.0%
442 - OTHER TAX REVENUE	0.00				9,440.67	9,000.00	440.67	104.9%	9,440.67	9,000.00	440.67	104.9%
465 - INTEREST ON DEPOSITS	0.00				657.65	500.00	157.65	131.5%	657.65	500.00	157.65	131.5%
466 - INTEREST ON DS FUNDS	168.00	168.00	0.00	100.0%	0.00				168.00	168.00	0.00	100.0%
Total Income	171,515.67	171,515.00	0.67	100.0%	154,997.24	171,150.00	-16,152.76	90.6%	326,512.91	342,665.00	-16,152.09	95.3%
Expense												
510 - AUDIT	0.00				750.00	700.00	50.00	107.1%	750.00	700.00	50.00	107.1%
515 - BANK CHARGES	0.00				0.00	100.00	-100.00	0.0%	0.00	100.00	-100.00	0.0%
520 - BOOKKEEPING	0.00				5,030.00	5,500.00	-470.00	91.5%	5,030.00	5,500.00	-470.00	91.5%
524 - DIRECTORS' FEES	0.00				3,000.00	3,000.00	0.00	100.0%	3,000.00	3,000.00	0.00	100.0%
525 - DUES & SUBSCRIPTIONS	0.00				397.08	500.00	-102.92	79.4%	397.08	500.00	-102.92	79.4%
535 - INSURANCE	0.00				2,503.00	2,750.00	-247.00	91.0%	2,503.00	2,750.00	-247.00	91.0%
536 - WORKERS' COMP INSURANCE	0.00				-159.00	400.00	-559.00	-39.8%	-159.00	400.00	-559.00	-39.8%
537 - IT CONSULTANT	0.00				3,762.50	2,500.00	1,262.50	150.5%	3,762.50	2,500.00	1,262.50	150.5%
545 - LEGAL	0.00				19.00	1,000.00	-981.00	1.9%	19.00	1,000.00	-981.00	1.9%
550 - MAINTENANCE and REPAIRS	0.00				28,434.02	6,000.00	22,434.02	473.9%	28,434.02	6,000.00	22,434.02	473.9%
552 - SYSTEM OPERATIONS	0.00				10,883.90	12,000.00	-1,116.10	90.7%	10,883.90	12,000.00	-1,116.10	90.7%
555 - MEETING EXPENSE	0.00				800.00	800.00	0.00	100.0%	800.00	800.00	0.00	100.0%
557 - METER READING	0.00				2,303.75	2,500.00	-196.25	92.2%	2,303.75	2,500.00	-196.25	92.2%
558 - RADIO READ METERS	0.00				1,933.00	1,800.00	133.00	107.4%	1,933.00	1,800.00	133.00	107.4%
560 - MISC EXPENSE	0.00				581.39	2,000.00	-1,418.61	29.1%	581.39	2,000.00	-1,418.61	29.1%
562 - WEB SITE EXPENSE	0.00				294.49	500.00	-205.51	58.9%	294.49	500.00	-205.51	58.9%
565 - OFFICE EXPENSE	0.00				1,253.41	1,500.00	-246.59	83.6%	1,253.41	1,500.00	-246.59	83.6%
580 - UTILITIES	0.00				6,983.03	9,000.00	-2,016.97	77.6%	6,983.03	9,000.00	-2,016.97	77.6%
585 - WATER PURCHASE	0.00				73,788.06	98,000.00	-24,211.94	75.3%	73,788.06	98,000.00	-24,211.94	75.3%
587 - WATER TESTING	0.00				2,259.00	2,000.00	259.00	113.0%	2,259.00	2,000.00	259.00	113.0%
610 - TREASURER'S FEES	2,567.26	2,570.00	-2.74	99.9%	0.00				2,567.26	2,570.00	-2.74	99.9%
615 - DS BANK CHARGES	200.00	200.00	0.00	100.0%	0.00				200.00	200.00	0.00	100.0%
620 - INTEREST ON BONDS	30,568.76	30,569.00	-0.24	100.0%	0.00				30,568.76	30,569.00	-0.24	100.0%
621 - BOND RETIREMENT PREMIUM	-2,323.00	-2,323.00	0.00	100.0%	0.00				-2,323.00	-2,323.00	0.00	100.0%
622 - BOND PRINCIPAL	0.00	150,000.00	-150,000.00	0.0%	0.00				0.00	150,000.00	-150,000.00	0.0%
800 - CAPITAL EXPENSE												
816 - METERS & EQUIPMENT	0.00				14,475.97	0.00	14,475.97	100.0%	14,475.97	0.00	14,475.97	100.0%
818 - CONSTRUCTION	0.00				0.00	9,000.00	-9,000.00	0.0%	0.00	9,000.00	-9,000.00	0.0%
820 - ENGINEERING	0.00				396.00	1,000.00	-604.00	39.6%	396.00	1,000.00	-604.00	39.6%
Total 800 - CAPITAL EXPENSE	0.00				14,871.97	10,000.00	4,871.97	148.7%	14,871.97	10,000.00	4,871.97	148.7%
Total Expense	31,013.02	181,016.00	-150,002.98	17.1%	159,688.60	162,550.00	-2,861.40	98.2%	190,701.62	343,566.00	-152,864.38	55.5%
Net Ordinary Income	140,502.65	-9,501.00	150,003.65	-1,478.8%	-4,691.36	8,600.00	-13,291.36	-54.6%	135,811.29	-901.00	136,712.29	-15,073.4%
Other Income/Expense												
Other Income												
470 - TAP FEES	0.00				0.00	34,077.00	-34,077.00	0.0%	0.00	34,077.00	-34,077.00	0.0%
575 - LAFAYETTE TAPS	0.00				0.00	-31,877.00	31,877.00	0.0%	0.00	-31,877.00	31,877.00	0.0%
822 - TRANS FROM CAPITAL RESERV...	0.00				14,871.97				14,871.97	0.00	14,871.97	100.0%
825 - FROM (TO) DEBT SERVICE RES...	9,497.35	9,501.00	-3.65	100.0%	0.00				9,497.35	9,501.00	-3.65	100.0%
Total Other Income	9,497.35	9,501.00	-3.65	100.0%	14,871.97	2,200.00	12,671.97	676.0%	24,369.32	11,701.00	12,668.32	208.3%
Other Expense												
826 - TRANS TO (FROM) RESERVES	150,000.00				10,180.61	10,800.00	-619.39	94.3%	160,180.61	10,800.00	149,380.61	1,483.2%
Total Other Expense	150,000.00				10,180.61	10,800.00	-619.39	94.3%	160,180.61	10,800.00	149,380.61	1,483.2%
Net Other Income	-140,502.65	9,501.00	-150,003.65	-1,478.8%	4,691.36	-8,600.00	13,291.36	-54.6%	-135,811.29	901.00	-136,712.29	-15,073.4%
Net Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses by Month
 January through December 31, 2015

01/09/2016

	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	TOTAL
Ordinary Income/Expense													
Income													
410 - STANDBY FEE	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	1,140.00
415 - WATER REVENUE	6,873.74	6,802.02	7,119.22	8,538.71	7,703.38	14,668.98	19,720.38	24,159.92	22,088.08	11,643.89	7,305.07	6,792.50	143,415.89
420 - OTHER FEES & CHARGES	20.15	21.84	27.36	27.43	34.28	25.70	41.12	13.89	39.59	28.67	38.67	24.33	343.03
441 - TAX REVENUE	592.58	41,462.26	21,358.73	44,124.44	29,979.31	33,280.18	550.17	0.00	0.00	0.00	0.00	0.00	171,347.67
442 - OTHER TAX REVENUE	820.85	786.51	735.51	865.11	800.64	738.72	806.61	764.41	817.43	855.42	888.35	791.50	9,671.06
465 - INTEREST ON DEPOSITS	22.50	21.61	31.96	34.41	42.81	66.85	71.17	70.15	68.88	77.26	77.52	72.53	657.65
466 - INTEREST ON DS FUNDS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	168.00
Total Income	8,438.82	49,203.24	29,381.78	53,699.10	38,669.42	48,889.43	21,298.45	25,117.37	23,122.98	12,714.24	8,418.61	7,789.86	326,743.30
Expense													
510 - AUDIT	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
520 - BOOKKEEPING	500.00	400.00	380.00	340.00	400.00	380.00	410.00	420.00	410.00	440.00	470.00	480.00	5,030.00
524 - DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
525 - DUES & SUBSCRIPTIONS	397.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397.08
535 - INSURANCE	2,503.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,503.00
536 - WORKERS' COMP INSURANCE	(11.00)	(148.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346.00	187.00
537 - IT CONSULTANT	455.00	262.50	227.50	140.00	402.50	367.50	70.00	262.50	280.00	227.50	262.50	805.00	3,762.50
545 - LEGAL	0.00	0.00	0.00	0.00	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00
550 - MAINTENANCE and REPAIRS	0.00	1,142.24	528.00	117.00	8,536.74	2,755.00	522.00	11,384.34	117.00	2,457.00	56.70	818.00	28,434.02
552 - SYSTEM OPERATIONS	997.50	950.00	347.75	1,092.50	617.50	1,045.00	1,305.00	1,468.65	580.00	580.00	1,045.00	855.00	10,883.90
555 - MEETING EXPENSE	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
557 - METER READING	190.00	190.00	118.75	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	285.00	2,303.75
558 - RADIO READ METERS	95.00	0.00	0.00	0.00	0.00	0.00	1,838.00	0.00	0.00	0.00	0.00	0.00	1,933.00
560 - MISC EXPENSE	17.13	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489.26	581.39
562 - WEB SITE EXPENSE	72.93	0.00	0.00	143.40	0.00	0.00	78.16	0.00	0.00	0.00	0.00	0.00	294.49
565 - OFFICE EXPENSE	0.00	504.00	160.85	64.25	5.00	84.77	25.00	3.00	0.00	123.00	31.68	251.86	1,253.41
580 - UTILITIES	430.72	411.18	413.04	477.49	462.47	663.52	941.23	941.30	806.23	647.62	389.02	399.21	6,983.03
585 - WATER PURCHASE	3,189.86	2,857.41	3,749.66	3,460.43	3,846.07	8,959.92	14,420.21	13,178.69	10,268.55	3,961.14	3,011.76	3,000.00	73,903.70
587 - WATER TESTING	86.50	229.00	237.50	229.00	229.00	134.00	234.00	134.00	134.00	134.00	239.00	239.00	2,259.00
610 - TREASURER'S FEES	8.89	621.93	320.38	661.87	446.30	499.47	8.42	0.00	0.00	0.00	0.00	0.00	2,567.26
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	2,573.44	2,573.44	2,573.44	2,573.44	2,573.43	2,573.44	2,573.44	2,573.44	2,573.44	2,573.44	2,573.43	4,834.38	33,142.20
621 - BOND RETIREMENT PREMIUM	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.60)	(193.40)	(2,323.00)
622 - BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	(150,000.00)	0.00
623 - TAX ABATEMENTS	0.00	0.00	0.00	0.00	230.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230.39
800 - CAPITAL EXPENSE													
816 - METERS & EQUIPMENT	0.00	0.00	570.00	0.00	0.00	6,708.14	6,708.14	489.69	0.00	0.00	0.00	0.00	14,475.97
820 - ENGINEERING	0.00	0.00	0.00	0.00	396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396.00
Total 800 - CAPITAL EXPENSE	0.00	0.00	570.00	0.00	396.00	6,708.14	6,708.14	489.69	0.00	0.00	0.00	0.00	14,871.97
Total Expense	12,362.45	10,800.10	9,683.27	9,620.78	18,610.80	24,417.16	29,380.00	31,102.01	15,415.62	11,390.10	158,325.49	(137,140.69)	193,967.09
Net Ordinary Income	(3,923.63)	38,403.14	19,698.51	44,078.32	20,058.62	24,472.27	(8,081.55)	(5,984.64)	7,707.36	1,324.14	(149,906.88)	144,930.55	132,776.21
Other Income/Expense													
Other Income													
825 - FROM (TO) DEBT SERVICE RESERVES	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	800.00	9,501.00
Total Other Income	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	800.00	9,501.00
Other Expense													
826 - TRANS TO (FROM) RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,277.21	142,277.21
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,277.21	142,277.21
Net Other Income	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	791.00	(141,477.21)	(132,776.21)
Net Income	(3,132.63)	39,194.14	20,489.51	44,869.32	20,849.62	25,263.27	(7,290.55)	(5,193.64)	8,498.36	2,115.14	(149,115.88)	3,453.34	0.00

EAST BOULDER COUNTY WATER DISTRICT

Cash Transactions

As of January 12, 2016

3:03 PM

01/09/2016

Cash Basis

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 - CHECKING - 1st NATIONAL BANK						52,698.03
Deposit	12/12/2015		DEPOSIT	Deposit	2,932.19	55,630.22
Bill Pmt -Check	12/14/2015	3041	BOULDER WATER WELL SERVICE & SUPPLY, INC.		-1,530.70	54,099.52
Bill Pmt -Check	12/14/2015	3042	FLW, INC	Bookkeeping	-470.00	53,629.52
Bill Pmt -Check	12/14/2015	3043	GLATFELTER	Insurance	-2,403.00	51,226.52
Bill Pmt -Check	12/14/2015	3044	JNB SERVICES, LLC		-507.50	50,719.02
Bill Pmt -Check	12/14/2015	3045	MARK JOHNS		-600.00	50,119.02
Bill Pmt -Check	12/14/2015	3046	PRAIRIE MOUNTAIN PUBLISHING, L 101697		-31.68	50,087.34
Bill Pmt -Check	12/14/2015	3047	RICHARD MOELLER		-600.00	49,487.34
Bill Pmt -Check	12/14/2015	3048	Robert Champ		-600.00	48,887.34
Bill Pmt -Check	12/14/2015	3049	WILLIAM HOFGARD		-600.00	48,287.34
Bill Pmt -Check	12/14/2015	3050	YVONNE GATES		-550.00	47,737.34
Check	12/14/2015	3052	RICHARD MOELLER	Board Meeting	-98.09	47,639.25
Bill Pmt -Check	12/15/2015		COMCAST	8497 10 102 0405279	-59.95	47,579.30
Bill Pmt -Check	12/15/2015		XCEL ENERGY	53-3773936-1	-329.07	47,250.23
Check	12/15/2015	3051	ARROW OFFICE PRODUCTS	Envelopes	-225.12	47,025.11
Check	12/16/2015		Bayleaf on Pearl	? Debit Card Charge	-16.17	47,008.94
Check	12/17/2015	3053	MARY M. WAGNER		-125.00	46,883.94
Check	12/17/2015	3054	NICK BENNETT		-125.00	46,758.94
Check	12/17/2015	3055	PETER J O'BRIEN		-125.00	46,633.94
Bill Pmt -Check	12/17/2015	3040	LAFAYETTE WATER	08-0942-01	-3,011.76	43,622.18
Bill Pmt -Check	12/29/2015		PINNACOL ASSURANCE	Workers' Comp	-346.00	43,276.18
Deposit	12/30/2015		DEPOSIT	Deposit	6,407.39	49,683.57
Deposit	12/30/2015			Interest	2.12	49,685.69
Bill Pmt -Check	01/11/2016		COMCAST	8497 10 102 0405279	-59.95	49,625.74
Bill Pmt -Check	01/11/2016		XCEL ENERGY	53-3773936-1	-339.26	49,286.48
Bill Pmt -Check	01/11/2016	3056	BOULDER WATER WELL SERVICE & SUPPLY, INC.		-1,379.00	47,907.48
Bill Pmt -Check	01/11/2016	3057	CUMMINS ROCKY MOUNTAIN LLC	Generator Main	-818.00	47,089.48
Bill Pmt -Check	01/11/2016	3058	F&W INSURANCE ASSOC	Position Bond	-100.00	46,989.48
Bill Pmt -Check	01/11/2016	3059	FLW, INC	Bookkeeping	-506.74	46,482.74
Bill Pmt -Check	01/11/2016	3060	JNB SERVICES, LLC		-437.50	46,045.24
Bill Pmt -Check	01/11/2016	3061	SDA - Special Districts	2016 Dues	-406.21	45,639.03
Check	01/11/2016	3062	St. Ambrose Episcopal Church	Meeting Room	-800.00	44,839.03
Total 102 - CHECKING - 1st NATIONAL BANK						-7,859.00 44,839.03
103 - CASH WITH COUNTY TREASURER						888.35
Check	12/10/2015		Taxes Received		-888.35	0.00
Deposit	12/30/2015		BOULDER COUNTY FINANCE DIVISI	Deposit	791.50	791.50
Total 103 - CASH WITH COUNTY TREASURER						-96.85 791.50
106 - COLOTRUST PLUS+						333,526.92
Check	12/10/2015		Taxes Received		888.35	334,415.27
Deposit	12/30/2015			Interest	84.41	334,499.68
Total 106 - COLOTRUST PLUS+						972.76 334,499.68
116 - WATER RECEIVABLES						9,903.67
Deposit	12/12/2015		DEPOSIT	Deposit	-2,932.19	6,971.48
Deposit	12/30/2015		DEPOSIT	Deposit	-6,407.39	564.09
General Journal	12/30/2015			INACTIVE	6,911.83	7,475.92
Total 116 - WATER RECEIVABLES						-2,427.75 7,475.92

EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER		LAFAYETTE READING		USAGE	COST	
				OUR READING						
2013	GALLONS	WATER BILLING	DISTRICT S/C			GALLONS	COST	VARIANCE	VARIANCE	
JANUARY	564	\$ 6,156.26	\$ 114.00	607	-43	656	\$ 2,813.85	49	\$ 3,342.41	
FEBRUARY	500	\$ 6,057.69	\$ 114.00	543	-43	529	\$ 2,519.31	(14)	\$ 3,538.38	
MARCH	515	\$ 5,838.67	\$ 114.00	579	-64	533	\$ 2,528.19	(46)	\$ 3,310.48	
APRIL	553	\$ 6,170.51	\$ 114.00	606	-53	647	\$ 2,788.47	41	\$ 3,382.04	
MAY	1,647	\$ 11,444.91	\$ 114.00	1,726	-79	2,469	\$ 9,676.06	743	\$ 1,768.85	
JUNE	3,369	\$ 24,151.55	\$ 114.00	3,441	-72	3,847	\$ 18,782.28	406	\$ 5,369.27	
JULY	3,651	\$ 26,996.03	\$ 114.00	3,850	-199	3,247	\$ 14,652.16	(603)	\$ 12,343.87	
AUGUST	3,468	\$ 24,520.17	\$ 114.00	3,389	79	3,711	\$ 17,760.96	322	\$ 6,759.21	
SEPTEMBER	1,826	\$ 12,259.18	\$ 114.00	1,907	-81	1,161	\$ 4,253.13	(746)	\$ 8,006.05	
OCTOBER	821	\$ 7,478.74	\$ 114.00	870	-49	819	\$ 3,288.69	(51)	\$ 4,190.05	
NOVEMBER	563	\$ 6,204.90	\$ 114.00	605	-42	508	\$ 2,493.87	(97)	\$ 3,711.03	
DECEMBER	582	\$ 6,184.11	\$ 114.00	636	-54	617	\$ 2,872.09	(19)	\$ 3,312.02	
TOTAL	18,059	\$ 143,462.72	\$ 1,368.00	18,759	-700	18,744	\$ 84,429.06	(15)	\$ 59,033.66	
2014	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	523	\$ 6,373.10	\$ 114.00	558	-35	591	\$ 2,811.51	33	\$ 3,561.59	
FEBRUARY	480	\$ 6,350.71	\$ 114.00	524	-44	519	\$ 2,643.75	(5)	\$ 3,706.96	
MARCH	554	\$ 6,458.89	\$ 114.00	580	-26	584	\$ 2,795.20	4	\$ 3,663.69	
APRIL	742	\$ 7,140.85	\$ 114.00	778	-36	1,257	\$ 4,748.85	479	\$ 2,392.00	
MAY	1,715	\$ 10,881.74	\$ 285.00	1,578	137	1,861	\$ 7,073.43	283	\$ 3,808.31	
JUNE	2,713	\$ 19,499.48	\$ 133.00	2,792	-79	3,031	\$ 13,871.72	239	\$ 5,627.76	
JULY	3,345	\$ 25,435.61	\$ 133.00	3,420	-75	3,245	\$ 15,320.40	(175)	\$ 10,115.21	
AUGUST	2,367	\$ 16,492.13	\$ 133.00	2,498	-131	2,198	\$ 8,701.26	(300)	\$ 7,790.87	
SEPTEMBER	1,767	\$ 12,662.65	\$ 114.00	1,833	-66	1,498	\$ 5,656.30	(335)	\$ 7,006.35	
OCTOBER	1,178	\$ 9,780.26	\$ 95.00	1,174	4	1,010	\$ 4,025.70	(164)	\$ 5,754.56	
NOVEMBER	600	\$ 6,822.14	\$ 95.00	664	-64	622	\$ 2,894.86	(42)	\$ 3,927.28	
DECEMBER	518	\$ 6,600.63	\$ 95.00	577	-59	585	\$ 2,975.01	8	\$ 3,625.62	
TOTAL	16,502	\$ 134,498.19	\$ 1,539.00	16,976	-474	17,001	\$ 73,517.99	25	\$ 60,980.20	
2015	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	527	\$ 6,873.74	\$ 95.00	620	-93	670	\$ 3,189.86	50	\$ 3,683.88	
FEBRUARY	469	\$ 6,802.02	\$ 95.00	538	-69	537	\$ 2,857.41	(1)	\$ 3,944.61	
MARCH	569	\$ 7,119.00	\$ 95.00	678	-109	850	\$ 3,749.66	172	\$ 3,369.34	
APRIL	877	\$ 8,538.71	\$ 95.00	873	4	757	\$ 3,460.43	(116)	\$ 5,078.28	
MAY	710	\$ 7,703.38	\$ 95.00	728	-18	881	\$ 3,846.07	153	\$ 3,857.31	
JUNE	1,872	\$ 14,668.98	\$ 95.00	1,646	226	2,172	\$ 8,959.92	526	\$ 5,709.06	
JULY	2,543	\$ 19,720.38	\$ 95.00	2,183	360	3,035	\$ 14,420.21	852	\$ 5,300.17	
AUGUST	3,116	\$ 24,159.92	\$ 95.00	3,172	-56	2,867	\$ 13,178.69	(305)	\$ 10,981.23	
SEPTEMBER	2,902	\$ 22,088.08	\$ 95.00	2,976	-74	2,413	\$ 10,268.55	(563)	\$ 11,819.53	
OCTOBER	1,472	\$ 11,643.89	\$ 95.00	1,567	-95	918	\$ 3,961.14	(649)	\$ 7,682.75	
NOVEMBER	570	\$ 7,305.07	\$ 95.00	659	-89	600	\$ 3,011.76	(59)	\$ 4,293.31	
DECEMBER	479	\$ 6,792.50	\$ 95.00	575	-96			(575)	\$ 6,792.50	
TOTAL	16,106	\$ 143,415.67	\$ 1,140.00	16,215	-109	15,700	\$ 70,903.70	(515)	\$ 72,511.97	