

**EAST BOULDER COUNTY WATER DISTRICT**

**Balance Sheet**

As of January 31, 2021

02/06/21

	Jan 31, 21	Dec 31, 20	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
102 · CHECKING - 1st NATIONAL BANK	24,708.61	30,013.85	(5,305.24)
103 · CASH WITH COUNTY TREASURER	0.00	664.04	(664.04)
106 · COLOTRUST PLUS+	484,672.04	483,964.58	707.46
<b>Total Checking/Savings</b>	509,380.65	514,642.47	(5,261.82)
<b>Other Current Assets</b>			
116 · CUSTOMER ACCTS RECEIVABLES	15,239.79	15,682.02	(442.23)
117 · PROPERTY TAXES RECEIVABLE	195.22	195.22	0.00
118 · PREPAID EXPENSES	0.00	3,161.60	(3,161.60)
<b>Total Other Current Assets</b>	15,435.01	19,038.84	(3,603.83)
<b>Total Current Assets</b>	524,815.66	533,681.31	(8,865.65)
<b>Other Assets</b>			
<b>140 · PROPERTY ASSETS</b>			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(703,465.25)	(703,465.25)	0.00
<b>Total 140 · PROPERTY ASSETS</b>	1,408,765.42	1,408,765.42	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
<b>Total Other Assets</b>	3,102,522.42	3,102,522.42	0.00
<b>TOTAL ASSETS</b>	<b>3,627,338.08</b>	<b>3,636,203.73</b>	<b>(8,865.65)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
202 · ACCOUNTS PAYABLE	6,639.95	13,734.32	(7,094.37)
<b>Total Accounts Payable</b>	6,639.95	13,734.32	(7,094.37)
<b>Other Current Liabilities</b>			
217 · DEFERRED REVENUE	195.22	195.22	0.00
<b>Total Other Current Liabilities</b>	195.22	195.22	0.00
<b>Total Current Liabilities</b>	6,835.17	13,929.54	(7,094.37)
<b>Long Term Liabilities</b>			
234 · DEFERRED LOSS ON BOND REFUNDING	(655.00)	(655.00)	0.00
<b>Total Long Term Liabilities</b>	(655.00)	(655.00)	0.00
<b>Total Liabilities</b>	6,180.17	13,274.54	(7,094.37)
<b>Equity</b>			
280 · NET ASSETS	2,762,516.76	2,762,516.76	0.00
<b>282 · BOARD DESIGNATED RESERVES</b>			
284 · DESIGNATED CAPITAL RESERVE	151,320.03	151,320.03	0.00
285 · OPERATING RESERVES	702,623.40	702,623.40	0.00
286 · DESIGNATED EMERGENCY RESERVE	6,469.00	6,469.00	0.00
<b>Total 282 · BOARD DESIGNATED RESERVES</b>	860,412.43	860,412.43	0.00
<b>Net Income</b>	(1,771.28)	0.00	(1,771.28)
<b>Total Equity</b>	3,621,157.91	3,622,929.19	(1,771.28)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,627,338.08</b>	<b>3,636,203.73</b>	<b>(8,865.65)</b>

## EAST BOULDER COUNTY WATER DISTRICT

### Income & Expenses - Annual Budget vs. YTD Actual

02/06/21

Accrual Basis

January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410 · STANDBY FEE	139.65	1,436.00	(1,296.35)	9.7%
415 · WATER REVENUE	8,877.03	200,000.00	(191,122.97)	4.4%
420 · OTHER FEES & CHARGES				
422 · OTHER INCOME	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.0%</b>
465 · INTEREST ON DEPOSITS	44.58	3,000.00	(2,955.42)	1.5%
<b>Total Income</b>	<b>9,061.26</b>	<b>205,436.00</b>	<b>(196,374.74)</b>	<b>4.4%</b>
<b>Expense</b>				
510 · AUDIT	0.00	1,000.00	(1,000.00)	0.0%
520 · BOOKKEEPING	450.00	6,000.00	(5,550.00)	7.5%
524 · DIRECTORS' FEES	250.00	3,000.00	(2,750.00)	8.3%
525 · DUES & SUBSCRIPTIONS	432.60	500.00	(67.40)	86.5%
535 · INSURANCE	2,269.00	2,750.00	(481.00)	82.5%
536 · WORKERS' COMP INSURANCE	460.00	300.00	160.00	153.3%
537 · IT CONSULTANT	857.50	2,500.00	(1,642.50)	34.3%
545 · LEGAL	0.00	1,000.00	(1,000.00)	0.0%
550 · MAINTENANCE and REPAIRS	0.00	20,000.00	(20,000.00)	0.0%
552 · SYSTEM OPERATIONS	1,328.50	15,000.00	(13,671.50)	8.9%
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)	0.0%
557 · METER READING	285.00	2,800.00	(2,515.00)	10.2%
559 · RADIO READ SOFTWARE	0.00	2,000.00	(2,000.00)	0.0%
560 · MISC EXPENSE	0.00	2,000.00	(2,000.00)	0.0%
562 · WEB SITE EXPENSE	89.99	1,000.00	(910.01)	9.0%
565 · OFFICE EXPENSE	351.80	2,000.00	(1,648.20)	17.6%
577 · BILLING SOFTWARE	259.20	1,000.00	(740.80)	25.9%
580 · UTILITIES	59.95	9,000.00	(8,940.05)	0.7%
585 · WATER PURCHASE	3,500.00	132,000.00	(128,500.00)	2.7%
587 · WATER TESTING	239.00	5,000.00	(4,761.00)	4.8%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	0.00	15,000.00	(15,000.00)	0.0%
817 · ASSOCIATED CONSTRUCTION EXPENSE	0.00	1,000.00	(1,000.00)	0.0%
821 · TRANS TO CAPITAL RESERVES	0.00	(16,000.00)	16,000.00	0.0%
<b>Total 800 · CAPITAL EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>10,832.54</b>	<b>209,850.00</b>	<b>(199,017.46)</b>	<b>5.2%</b>
<b>Net Ordinary Income</b>	<b>(1,771.28)</b>	<b>(4,414.00)</b>	<b>2,642.72</b>	<b>40.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
470 · TAP FEES	0.00	41,521.00	(41,521.00)	0.0%
575 · LAFAYETTE TAPS	0.00	(39,521.00)	39,521.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.0%</b>
<b>Other Expense</b>				
826 · TRANS TO (FROM) RESERVES	0.00	(2,414.00)	2,414.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>(2,414.00)</b>	<b>2,414.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>4,414.00</b>	<b>(4,414.00)</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(1,771.28)</b>	<b>0.00</b>	<b>(1,771.28)</b>	<b>100.0%</b>

**EAST BOULDER COUNTY WATER DISTRICT**  
**Cash Transactions**  
As of February 10, 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>102 - CHECKING - 1st NATIONAL BANK</b>						19,702.19
Bill Pmt -Check	01/12/2021		COMCAST	8497 10 102 0405279	-59.95	19,642.24
Deposit	01/21/2021		DEPOSIT		5,939.32	25,581.56
Bill Pmt -Check	01/25/2021		LAFAYETTE WATER	08-0942-01	-3,974.62	21,606.94
Bill Pmt -Check	01/25/2021		XCEL ENERGY	53-3773936-1	-329.09	21,277.85
Check	01/25/2021		DRI*AVG TECHNOLOGIES		-89.99	21,187.86
Deposit	01/31/2021		DEPOSIT	Deposit	3,519.59	24,707.45
Deposit	01/31/2021			Interest	1.16	24,708.61
Bill Pmt -Check	02/08/2021		COMCAST	8497 10 102 0405279	-59.95	24,648.66
Bill Pmt -Check	02/08/2021	3480	BOULDER WATER WELL SERVICE & SUP...		-1,852.50	22,796.16
Bill Pmt -Check	02/08/2021	3481	FLW, INC	Bookkeeping	-470.00	22,326.16
Bill Pmt -Check	02/08/2021	3482	JNB SERVICES, LLC		-840.00	21,486.16
Bill Pmt -Check	02/08/2021	3483	WHITE MOUNTAIN TECHNOLOGY		-43.20	21,442.96
Total 102 - CHECKING - 1st NATIONAL BANK					1,740.77	21,442.96
<b>106 - COLOTRUST PLUS+</b>						484,628.62
Deposit	01/31/2021		INTEREST INCOME	Deposit	43.42	484,672.04
Total 106 - COLOTRUST PLUS+					43.42	484,672.04
<b>116 - CUSTOMER ACCTS RECEIVABLES</b>						15,682.02
Deposit	01/21/2021		DEPOSIT	Deposit	-5,939.32	9,742.70
Deposit	01/31/2021		DEPOSIT	Deposit	-3,519.59	6,223.11
General Journal	01/31/2021	Billing		Monthly	9,016.68	15,239.79
Total 116 - CUSTOMER ACCTS RECEIVABLES					-442.23	15,239.79
<b>218 - HOMEOWNER MAINTENANCE DEP</b>						0.00
Total 218 - HOMEOWNER MAINTENANCE DEP						0.00
<b>TOTAL</b>					<b>1,341.96</b>	<b>521,354.79</b>

# EAST BOULDER COUNTY WATER DISTRICT THIS YEAR / LAST YEAR COMPARISON

January 2021

	Jan 21	Jan 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410 · STANDBY FEE	139.65	99.75	39.90
415 · WATER REVENUE	8,877.03	9,190.69	(313.66)
420 · OTHER FEES & CHARGES			
421 · INTEREST ON A/R	0.00	33.02	(33.02)
<b>Total 420 · OTHER FEES &amp; CHARGES</b>	0.00	33.02	(33.02)
441 · TAX REVENUE	0.00	5,298.28	(5,298.28)
442 · OTHER TAX REVENUE	0.00	720.08	(720.08)
465 · INTEREST ON DEPOSITS	44.58	747.93	(703.35)
466 · INTEREST ON DS FUNDS	0.00	36.80	(36.80)
<b>Total Income</b>	9,061.26	16,126.55	(7,065.29)
<b>Expense</b>			
520 · BOOKKEEPING	450.00	580.00	(130.00)
524 · DIRECTORS' FEES	250.00	250.00	0.00
525 · DUES & SUBSCRIPTIONS	432.60	450.18	(17.58)
530 · ELECTION EXPENSE	0.00	55.88	(55.88)
535 · INSURANCE	2,269.00	2,169.00	100.00
536 · WORKERS' COMP INSURANCE	460.00	327.00	133.00
537 · IT CONSULTANT	857.50	1,102.50	(245.00)
545 · LEGAL	0.00	364.50	(364.50)
550 · MAINTENANCE and REPAIRS	0.00	1,712.50	(1,712.50)
552 · SYSTEM OPERATIONS	1,328.50	1,069.00	259.50
555 · MEETING EXPENSE	0.00	1,000.00	(1,000.00)
557 · METER READING	285.00	285.00	0.00
562 · WEB SITE EXPENSE	89.99	83.99	6.00
565 · OFFICE EXPENSE	351.80	351.74	0.06
577 · BILLING SOFTWARE	259.20	0.00	259.20
580 · UTILITIES	59.95	446.40	(386.45)
585 · WATER PURCHASE	3,500.00	4,074.78	(574.78)
587 · WATER TESTING	239.00	239.00	0.00
610 · TREASURER'S FEES	0.00	79.47	(79.47)
620 · INTEREST ON BONDS	0.00	473.96	(473.96)
621 · BOND RETIREMENT PREMIUM	0.00	(35.67)	35.67
<b>Total Expense</b>	10,832.54	15,079.23	(4,246.69)
<b>Net Ordinary Income</b>	(1,771.28)	1,047.32	(2,818.60)
<b>Net Income</b>	(1,771.28)	1,047.32	(2,818.60)

EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST	
2019	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	546	8,913.64	\$ 99.75	661	-115	682	\$ 3,965.16	21	\$ 4,948.48	
FEBRUARY	528	8,834.12	\$ 99.75	528	0	541	\$ 3,543.38	13	\$ 5,290.74	
MARCH	543	9,135.24	\$ 99.75	678	-135	565	\$ 3,614.90	(113)	\$ 5,520.34	
APRIL	666	9,245.72	\$ 99.75	697	-31	933	\$ 4,913.94	236	\$ 4,331.78	
MAY	1,198	12,755.46	\$ 99.75	1,242	-44	1,548	\$ 7,464.24	306	\$ 5,291.22	
JUNE	2,259	24,763.66	\$ 99.75	2,318	-59	2,308	\$ 11,683.20	(10)	\$ 13,080.46	
JULY	3,034	28,639.66	\$ 99.75	3,119	-85	3,652	\$ 22,771.76	533	\$ 5,867.90	
AUGUST	3,341	31,398.18	\$ 99.75	3,424	-83	4,183	\$ 27,540.14	759	\$ 3,858.04	
SEPTEMBER	3,295	34,753.80	\$ 99.75	3,328	-33	2,033	\$ 9,879.54	(1,295)	\$ 24,874.26	
OCTOBER	1,153	11,935.85	\$ 99.75	1,213	-60	749	\$ 4,218.42	(464)	\$ 7,717.43	
NOVEMBER	590	9,176.18	\$ 99.75	600	-10	554	\$ 3,582.12	(46)	\$ 5,594.06	
DECEMBER	531	8,979.62	\$ 99.75	600	-69	563	\$ 3,608.94	(37)	\$ 5,370.68	
<b>TOTAL</b>	<b>17,684</b>	<b>198,531.13</b>	<b>\$ 1,197.00</b>	<b>18,408</b>	<b>-724</b>	<b>18,311</b>	<b>\$ 106,785.74</b>	<b>(97)</b>	<b>\$ 91,745.39</b>	
2020	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	551	9,190.69	\$ 99.75	596	-45	654	\$ 4,074.78	58	\$ 5,115.91	
FEBRUARY	537	9,115.38	\$ 119.70	569	-32	557	\$ 3,771.17	(12)	\$ 5,344.21	
MARCH	656	9,985.58	\$ 119.70	686	-30	676	\$ 4,143.64	(10)	\$ 5,841.94	
APRIL	830	9,903.50	\$ 139.65	849	-19	1398	\$ 7,054.50	549	\$ 2,849.00	
MAY	2194	20,761.93	\$ 119.70	2243	-49	2468	\$ 13,378.20	225	\$ 7,383.73	
JUNE	3096	28,557.07	\$ 139.65	3203	-107	3555	\$ 22,998.61	352	\$ 5,558.46	
JULY	3859	36,135.60	\$ 139.65	3893	-34	2772	\$ 15,614.92	(1,121)	\$ 20,520.68	
AUGUST	4212	40,595.11	\$ 139.65	4601	-389	5496	\$ 41,302.20	895	\$ (707.09)	
SEPTEMBER	2847	27,319.54	\$ 119.70	2901	-54	2943	\$ 17,227.45	42	\$ 10,092.09	
OCTOBER	1834	17,687.13	\$ 119.70	1963	-129	1327	\$ 6,724.75	(636)	\$ 10,962.38	
NOVEMBER	900	11,705.68	\$ 119.70	880	20	608	\$ 3,930.80	(272)	\$ 7,774.88	
DECEMBER	590	9,000.04	\$ 119.70	637	-47	622	\$ 3,974.62	(15)	\$ 5,025.42	
<b>TOTAL</b>	<b>22,106</b>	<b>229,957.25</b>	<b>\$ 1,496.25</b>	<b>23,021</b>	<b>-915</b>	<b>23,076</b>	<b>\$ 144,195.64</b>	<b>55</b>	<b>\$ 85,761.61</b>	
2021	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
JANUARY	558	8,877.03	\$ 139.65	550	8			(550)	\$ 8,877.03	
FEBRUARY					0			-	\$ -	
MARCH					0			-	\$ -	
APRIL					0			-	\$ -	
MAY					0			-	\$ -	
JUNE					0			-	\$ -	
JULY					0			-	\$ -	
AUGUST					0			-	\$ -	
SEPTEMBER					0			-	\$ -	
OCTOBER					0			-	\$ -	
NOVEMBER					0			-	\$ -	
DECEMBER					0			-	\$ -	
<b>TOTAL</b>	<b>558</b>	<b>8,877.03</b>	<b>\$ 139.65</b>	<b>550</b>	<b>8</b>	<b>-</b>	<b>\$ -</b>	<b>(550)</b>	<b>\$ 8,877.03</b>	