

Indian Hills Water District
Cash Flow Statement
12/31/2023

| | | Budget 2023 | December | 12 minths | 100% | |
|---------------------------------------|---------------------------------|----------------------------|------------------|-------------------|-------------------|------------|
| 4000 OPERATING REVENUE | | | | | | |
| 4050 | Water Revenue | 394,651 | 28,881.89 | 380,323.81 | 96% | |
| 4100 | Water Vending | 2,092 | 161.00 | 1,798.00 | 86% | |
| Operating Revenue Total | | 396,743 | 29,042.89 | 382,121.81 | 96% | |
| OPERATING EXPENSES | | | | | | |
| 5000 Payroll Expenses | | | | | | |
| 5005 | Wages | Admin/Office | 105,872 | 6,489.88 | 91,943.91 | 87% |
| 5010 | Wages: | Operations | 105,768 | 14,599.77 | 106,493.12 | 101% |
| 5045 | PTO Accrued | | 13,000 | 0.00 | 4,626.90 | |
| 5100 | Payroll Tax | | 16,190 | 1,657.71 | 16,548.69 | 102% |
| 5105 | SUTA CO Unemployment | | 423 | 0.00 | 384.72 | 91% |
| 5120 | Benefits: | Employer Contributions/457 | 7,862 | 579.92 | 6,269.48 | 80% |
| 5130 | | Insurance & Benefits | 21,592 | 511.11 | 11,897.43 | 55% |
| Total Payroll Expense | | | 270,707 | 23,838.39 | 238,164.25 | 88% |
| 5200 Administrative Expenses | | | | | | |
| 5205 | Insurance: | Property & Liability | 13,500 | 0.00 | 11,928.00 | 88% |
| 5210 | | Worker's Comp. | 3,000 | 0.00 | 6,569.00 | 219% |
| 5305 | Director's Fees | | 6,000 | 2,100.00 | 6,000.00 | 100% |
| 5310 | Election | | 4,000 | 0.00 | 199.20 | 5% |
| 5325 | Office / Admin | Office Expense | 2,500 | 0.00 | 2,394.89 | 96% |
| 5326 | | Utility Billing | 1,910 | 55.00 | 809.00 | 42% |
| 5327 | | Computer | 1,301 | 132.39 | 1,449.03 | 111% |
| 5328 | | Payroll | 1,100 | 68.00 | 995.00 | 90% |
| 5330 | | Repairs & Maintenance | 100 | | | 0% |
| 5340 | Uniforms | | 500 | 0.00 | 0.00 | 0% |
| 5345 | Employee Clothing Reimbursement | | 500 | 0.00 | 0.00 | 0% |
| 5350 | Postage | | 1,000 | 0.00 | 1,132.22 | 113% |
| 5355 | Bank Expense | | - | 0.00 | 10.00 | 0% |
| 5356 | | Online Payment Expense | 755 | 212.36 | 2,194.52 | 291% |
| 5360 | Telephone & Internet | | 1,450 | 128.02 | 1,460.38 | 101% |
| 5365 | Memberships & Dues | | 1,750 | 0.00 | 1,129.71 | 65% |
| 5370 | Education & Public Relations | | 1,500 | 0.00 | 493.86 | 33% |
| 5375 | Travel & Mileage | | 2,500 | 0.00 | 965.51 | 39% |
| 5380 | Miscellaneous | | 300 | 0.00 | 109.50 | 37% |
| 5390 | Cell Phones | | 1,300 | 104.51 | 1,251.06 | 96% |
| 5395 | Network Security | | 1,584 | 0.00 | 792.00 | 50% |
| 5405 | Prof Services: | Legal: General | 5,000 | 0.00 | 2,177.80 | 44% |
| 5408 | | Legal: Water | 2,000 | 0.00 | 792.40 | 40% |
| 5410 | | Accounting Audit | 8,000 | 0.00 | 7,250.00 | 91% |
| 5415 | | Engineering - General | 5,000 | 0.00 | 435.00 | 9% |
| 5416 | | Engineering - Water | 2,500 | 164.00 | 1,927.00 | 77% |
| 5420 | Rate Review | | - | | | |
| 5425 | Grant Writer/Finance Finder | | - | | | |
| Total Administration Expense | | | \$69,050 | 2,964.28 | 52,465.08 | 76% |
| 6000 Water Operations Expenses | | | | | | |
| 6001 | Repairs & Maintenance | | 21,000 | 1,214.21 | 21,871.13 | 104% |
| 6001.2 | Leak Detection | | | | 20,225.00 | |
| 6002 | | Treatment Plants | 7,000 | 252.91 | 12,215.72 | 175% |
| 6003 | | Distribution System | 2,500 | 298.87 | 3,889.79 | 156% |
| 6004 | | Storage Tanks | 29,750 | 0.00 | 155.30 | 1% |
| 6005 | Building Maintenance | | 1,000 | 0.00 | (12,745.87) | -1275% |
| 6020 | Water Hauling | | - | 12,109.00 | 55,151.50 | |
| 6050 | Operations Contractor | | - | 3,900.00 | 16,050.00 | |
| 6100 | Utilities | | 38,500 | 5,450.27 | 42,493.16 | 110% |
| 6125 | Fees Licenses & Permits | | 2,000 | 0.00 | 1,875.00 | 94% |
| 6150 | Safety Equipment | | 500 | 0.00 | 532.72 | 107% |
| 6155 | Small Tools | | 10,000 | 0.00 | 10,582.98 | 106% |
| 6160 | SCADA | | 2,161 | 0.00 | 2,301.00 | 106% |
| 6165 | Internet at Turkey Creek | | 681 | 40.08 | 547.80 | 80% |
| 6170 | Security Monitoring Fee | | 1,344 | 180.00 | 1,011.98 | 75% |

94%

83%

63%

| | | | | | | |
|--|---------------------------------|------------------------------|------------------|------------------|-------------------|-------------|
| 6175 | Locate Software | | 300 | 0.00 | 0.00 | 0% |
| 6205 | Water Testing | | 17,500 | 48.00 | 13,394.95 | 77% |
| 6210 | Chemicals & Filters | | 12,000 | 2,048.42 | 21,887.27 | 182% |
| 6215 | Nitrate Treatment | | 14,000 | 3,147.00 | 19,517.64 | 139% |
| 6305 | Truck | Gas & Oil | 1,500 | 189.94 | 2,096.69 | 140% |
| 6310 | | Maintenance, Parts & Repairs | 600 | 0.00 | 621.33 | 104% |
| | | Hail \$ | | | (9,194.80) | |
| 6405 | Auto Meter System Meters | see 7801 | 2,500 | 0.00 | 0.00 | 0% |
| 6410 | Auto Meter System Service Units | | 4,200 | 0.00 | 4,688.32 | 112% |
| 6420 | Fire Hydrant Maintenance | | 500 | 0.00 | 0.00 | 0% |
| 6430 | GIS Mapping Project | | - | | | |
| Total Operations Expense | | | \$169,536 | 28,878.70 | 229,168.61 | 135% |
| Total Operating Expenses (Payroll + Admin + Operations) | | | \$509,293 | 55,681.37 | 519,797.94 | 102% |

| | Budget 2023 | December | 12 minths | 100% |
|--------------------------------------|------------------|--------------------|---------------------|-------------|
| OPERATING SUMMARY INFORMATION | | | | |
| TOTAL OPERATING REVENUE | 396,743 | 29,042.89 | 382,121.81 | 96% |
| TOTAL OPERATING EXPENSES | 509,293 | 55,681.37 | 519,797.94 | 102% |
| NET OPERATING | (112,550) | (26,638.48) | (137,676.13) | |

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|---|---|---------------------------|------------------|------------------|-------------------|-------------|
| 4200 NON-OPERATING REVENUE | | | | | | |
| 4225 | Taxes | Property | 386,551 | 3,318.38 | 387,374.95 | 100% |
| 4250 | | Specific Ownership | 25,000 | 2,442.05 | 27,567.98 | 110% |
| 4300 | Interest | | 5,000 | 4,706.84 | 46,802.28 | 936% |
| 4350 | Unrealized Gain/Loss | | | 531.48 | 1,579.40 | |
| 4400 | Tap Fees | | | 0.00 | 66,000.00 | |
| Total Non-Operating Revenue | | | \$416,551 | 10,998.75 | 529,324.61 | 127% |
| CAPITAL EXPENSES | | | | | | |
| 7001 | JeffCo Treasurer Fees | | 5,600 | 49.78 | 5,810.63 | 104% |
| 7105 | Water Rights: | Bergen Ditch | 1,725 | 0.00 | 1,500.00 | 87% |
| 7110 | Water Rights: | Warrior | 1,100 | 0.00 | 1,100.00 | 100% |
| 7120 | Water Rights: | Soda Lakes | 300 | 0.00 | 300.00 | 100% |
| 7200 | Well Improvement Projects | | 200,000 | 0.00 | 23,847.76 | 12% |
| 7212 | Well #12 | | | | | |
| 7310 | Treatment Plant Impr- TC | | | 0.00 | 4,393.32 | |
| 7311 | Discharge Permit Project | | | | | |
| 7320 | Treatment Plant Impr - | UWF | | | 7,725.67 | |
| 7330 | | Back-up Power | 27,000 | 0.00 | 43,229.66 | 160% |
| 7410 | Water Treatment Impr - | TC | 36,000 | 0.00 | 7,430.00 | |
| 7430 | | Booster Stations | 60,000 | 0.00 | 13,356.25 | 22% |
| 7455 | Water Filtration Upgrade - | TC | 2,550 | 0.00 | 1,910.00 | 75% |
| 7460 | | M&M | 2,550 | 0.00 | 0.00 | 0% |
| 7470 | | Nitrate Removal | 200,000 | 0.00 | 8,790.61 | 4% |
| 7510 | Distribution System Renewal & Improvement | | | 0.00 | 0.00 | |
| 7520 | Distribution System Improvement | | 50,000 | 0.00 | 42,747.40 | |
| 7530 | Emergency Repairs/Leaks | | | 0.00 | 12,725.00 | |
| 7550 | Fire Hydrant Upgrades | | 12,000 | 0.00 | 24,615.90 | 205% |
| 7610 | Booster Station Impr - | 1/2 Booster | | 0.00 | 3,115.00 | |
| 7620 | | #2 Booster | | | | |
| 7625 | | 2/3 Booster | | | | |
| 7710 | Storage Tanks - | Zone 1 | | | | |
| 7720 | | Zone 2 | | | | |
| 7730 | | Zone 3 | | 0.00 | 42,850.00 | |
| 7805 | General Projects - | Network Security | | | | |
| 7806 | | Energy Source Replacement | | | | |
| 7807 | | ADA Compliance | | | | |
| 7830 | Engineering Projects | | | 0.00 | 0.00 | |
| Total Non-Operating Expenses | | | \$598,825 | 49.78 | 245,447.20 | 41% |
| NON-OPERATING SUMMARY INFORMATION | | | | | | |
| TOTAL PROPERTY TAX/TAP REVENUE | | | 416,551 | 10,998.75 | 529,324.61 | 127% |
| TOTAL CAPITAL EXPENSES | | | 598,825 | 49.78 | 245,447.20 | 41% |
| NET CAPITAL/NON-OPERATING INCOME/EXPENSE | | | (182,274) | 10,948.97 | 283,877.41 | |

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|---|--|--------------------|-------------------|
| OPERATING and CAPITAL/NON-OPERATING NET INCOME | | (15,689.51) | 146,201.28 |
|---|--|--------------------|-------------------|