

2018 Budget Criteria

REVENUE:

- User fees increase 4.9% as recommended by the draft URS 2017 Update. This increases the base service fee of \$23.60 to \$24.70 and the usage charge from \$6.90 to \$7.25. When using 5,000 gallons a month this is a monthly increase of \$2.85 or \$34.20 annually.
- No pressure system increase is recommended for this year.

The following table is a breakdown of 2018 user rates:

RATE	Rate Description	Base Service Fee	Pressure System Surcharge	Water Usage Charge	Usage Charge for 5000 gallons	Total monthly avg. per rate
A	Gravity System	\$24.70	0	\$7.25 per 1,000	\$36.25	\$60.95
B	Septic Tank Effluent Pump (STEP) System where the septic tank is within 50'	\$24.70	\$15.95	\$7.25 per 1,000	\$36.25	\$76.90
C	Private STEP System	\$24.70	0	\$7.25 per 1,000	\$36.25	\$60.95
D	Small Diameter Variable Grade (SDVG)	\$24.70	\$8.70	\$7.25 per 1,000	\$36.25	\$69.65
E	STEP System where the septic tank >50 and <150	\$24.70	\$18.15	\$7.25 per 1,000	\$36.25	\$79.10
F	Grinder Pump System	\$24.70	\$19.95	\$7.25 per 1,000	\$36.25	\$80.90
G	Private Grinder Pump System	\$24.70	0	\$7.25 per 1,000	\$36.25	\$60.95

- This budget assumes 1.5% increase in customers. Customer growth in 2017 is approximately 1% (Once Green Hills MHP is added the 2017 growth will climb to 2%).
- The inspection fee for Gravity Sewer Connections increases from \$35 to \$70. A second trip is now required to inspect tracer wire and the back flow preventer.

EXPENSES:

PERSONNEL

- Merit pool of 4.5% at a cost of approximately \$34,585. The CPI for all items, all urban consumers, seasonally adjusted is 2%.
- The cost per percentage point is approximately \$7,685 in hourly pay rates or \$8,182 with social security, workers comp, retirement and medical benefits added.
- Medical Insurance rates increase by 5%. Life insurance will increase approximately \$10 per month. Dental and Long-term disability rates remain the same. Long-term disability expense will increase slightly due to wage increases.
- The projected average cost per hour for benefits across the board assuming 4.5% merit pool is as follows:

Benefit	2017 Avg p/emp p/hour	2018 Avg p/emp p/hour
FICA	2.74	2.83
Workers Comp.	0.48	0.56
Health Insurance	3.39	4.23
Dental Insurance	0.31	0.32
Life Insurance	0.06	0.07
Long-term Disability	0.10	0.12
Retirement	2.54	2.56
Total	9.62	10.69

OPERATIONS

- Wholesale treatment - City sewer rates increase 6% October 1, 2017 and another 6% is proposed for October 1, 2018
- Wholesale treatment expense increases as Lee Heights and Oberlin Valley are connected

CONTRACTUAL SERVICES

- Mowing Contract estimated at approximately \$46,700. (Take scag, brush hog, and tractor off of 2018 equipment replacement schedule – savings of \$114,000.) Other annual savings include reduction in temp labor costs and reduced equipment costs such as weed eaters. Other benefits – equipment operator freed up to perform more line maintenance, etc.
- Engineering includes \$10,000 for miscellaneous needs
- Financial consulting \$10,000 for miscellaneous needs
- Mapping/GIS Phase 3: \$40,500

MISCELLANEOUS

- Headquarters budget includes a contingency fund of \$10,000 to cover unforeseen repairs or replacement
- A general contingency fund of \$50,000 is included in this budget

OTHER EXPENSE

- Loss/Gain on Assets includes the cost to close Lee Heights and Oberlin Valley

DEBT SERVICE:

- Bond closing planned for 2018 to fund Lee Heights Interceptor and Oberlin Valley Interceptor in the amount of \$1,304,709
- Bond issuance expense increases as a result of the bond closing

CAPITAL ADDITIONS: (paid for out of cash)

See separate worksheet.

2018 Operating Budget

	Actual Jan - Dec 16	Actual Jan - Sept 17	Projected Year End 2017	2017 Budget	2018 Budget	
Ordinary Income/Expense						
Income						
401000 · Customer Fees	4,101,911	3,461,997	4,527,490	4,462,699	4,536,011	
415000 · Interest Income	113,586	104,282	118,550	110,300	97,136	
498000 · Miscellaneous Income	6,117	11,486	11,486	0	9,000	
Total Income	4,221,614	3,577,765	4,657,526	4,572,999	4,642,147	2%
Expense						
501000 · Personnel Expenses	1,072,695	785,436	1,063,657	1,130,632	1,140,515	
520000 · Materials & Supplies	5,523	4,300	5,733	7,000	7,000	
530000 · Bond Issuance Expense	180,058	184,435	184,478	263,816	126,704	
540000 · Dues, Training, Seminars	16,937	5,330	7,333	21,200	21,200	
545000 · Utilities	182,810	138,568	182,612	184,615	188,660	
550000 · Equipment Expenses	64,867	44,759	59,730	51,400	61,855	
550700 · Systems Repairs and Maintenance	312,149	145,657	223,626	272,250	251,310	
551000 · Wholesale Treatment	907,278	703,852	952,546	950,000	1,024,097	
552000 · Headquarters Repair & Maint	2,860	6,624	8,832	18,500	18,500	
560000 · Contractual Services	231,130	196,612	241,381	253,000	322,000	
565000 · Miscellaneous	20,978	15,748	20,888	68,250	71,050	
566000 · Bad Debt Write Off	53,661	21,000	28,000	22,000	28,000	
580000 · Depreciation	838,599	881,257	1,175,010	1,201,064	1,263,834	
585000 · Interest Expense	395,670	225,031	300,104	368,400	350,278	
Total Expense	4,285,215	3,358,610	4,453,931	4,812,127	4,875,002	1%
Net Ordinary Income	(63,601)	219,155	203,595	(239,129)	(232,855)	
Other Income/Expense						
Other Expense						
850000 · Other Expenses	(278,693)	47,835	32,275	(413,989)	(40,000)	
Net Other Income/Expense	(278,693)	47,835	32,275	(413,989)	(40,000)	
Net Income	(342,295)	266,989	235,871	(653,118)	(272,855)	

FY 2018 Operating Budget

	Jan - Dec 16	Jan - Sept 17	Projected Year End	2017 Budget	2018 Budget	
Ordinary Income/Expense						
Income						
401000 · Customer Fees						
401100 · User Fees	3,859,059	3,118,630	4,158,173	4,231,721	4,424,297	6.4%
401200 · Late Penalty Charge	17,404	13,896	18,528	18,478	19,714	
401300 · Connection Fees	189,584	294,964	309,364	180,000	56,000	
401400 · Inspection Fees	2,170	3,920	4,720	2,500	6,000	
401500 · Contracted Services	33,694	30,586	36,703	30,000	30,000	
Total 401000 · Customer Fees	4,101,911	3,461,997	4,527,490	4,462,699	4,536,011	1.6%
415000 · Interest Income						
415300 · Interest Inc-MMkt	3,090	11,326	15,101	3,300	15,000	
415500 · Interest Inc-Cking		880	1,174	100	1,100	
415700 · Interest Inc-SRF	110,496	92,076	102,276	106,900	81,036	
Total 415000 · Interest Income	113,586	104,282	118,550	110,300	97,136	
498000 · Miscellaneous Income	6,117	11,486	11,486		9,000	
Total Income	4,221,614	3,577,765	4,657,526	4,572,999	4,642,147	1.5%
Expense						
501000 · Personnel Expenses						
501110 · Salary - Administrative	257,669	183,051	250,491	262,991	266,255	
501120 · Overtime - Administrative	2,067	2,544	3,482	3,650	3,995	
501210 · Salary - Operations	517,203	375,410	513,719	531,931	536,840	
501220 · Overtime - Operations	29,434	19,975	27,334	34,000	35,435	
501230 · Standby Compensation	18,712	13,405	18,344	18,500	18,500	
501235 · Shift Differential	541	395	541	540	540	
501240 · Salary - Temporary	8,709	3,751	3,751	16,000	8,000	
501300 · Uniform - Safety Shoes	6,418	3,158	4,700	6,000	6,000	
501400 · FICA - Employer	65,894	49,584	67,851	69,835	70,670	
501500 · Worker's Compensation	13,232	10,058	13,411	14,500	14,015	
501600 · Medical Insurance	83,443	70,315	86,947	95,300	102,500	
501650 · Life Insurance	1,373	1,193	1,591	2,000	1,600	
501700 · Dental Insurance	7,031	5,987	7,983	7,985	7,985	
501800 · Long Term Disability	2,633	2,243	2,991	3,000	3,130	
501900 · Retirement - BCRSD Contribution	57,836	43,850	60,006	63,600	64,250	
502100 · Employee Assistance Program		165	165	250	250	
502200 · Safety Incentive Expense	500	350	350	550	550	
Total 501000 · Personnel Expenses	1,072,695	785,436	1,063,657	1,130,632	1,140,515	0.9%
520000 · Materials & Supplies						
520100 · Postage	2,185	1,757	2,342	2,500	2,500	
520300 · Office Supplies	2,084	1,563	2,085	2,500	2,500	
520600 · Printing & Duplicating	1,205	530	706	1,500	1,500	
520900 · Computer Supplies	48	450	600	500	500	
Total 520000 · Materials & Supplies	5,523	4,300	5,733	7,000	7,000	0.0%
530000 · Bond Issuance Expense						
532000 · SRF Bond Issuance Exp	180,000	184,380	184,423	263,756	126,651	
530000 · Bond Issuance Expense - Other	59	56	56	60	53	
Total 530000 · Bond Issuance Expense	180,058	184,435	184,478	263,816	126,704	-52.0%
540000 · Dues, Training, Seminars						
540200 · Dues	3,945	3,594	4,792	5,100	5,100	
540400 · Seminars	6,265	580	1,000	7,500	7,500	
540600 · Training	6,727	1,155	1,540	8,600	8,600	
Total 540000 · Dues, Training, Seminars	16,937	5,330	7,333	21,200	21,200	0.0%
545000 · Utilities						
545100 · Telephone	20,919	16,136	19,363	19,700	19,700	0.0%
545200 · Utilities Systems						
545201 · Systems Electric	155,215	115,673	154,231	154,000	159,500	
545203 · Systems Natural Gas	0	1,809	2,411	3,215	2,460	
545205 · Systems - Water	804	945	1,260	1,100	1,300	
545210 · Systems - Trash	560	376	501	600	565	
Total 545200 · Utilities Systems	156,579	118,803	158,404	158,915	163,825	3.1%
545500 · Utilities Building						
545501 · Building - Electric	2,331	1,777	2,369	2,500	2,500	
545505 · Building - Water & Sewer	1,893	291	394	500	420	
545507 · Building - Trash		873	1,164	1,700	1,215	
545509 · Building - Natural Gas	1,087	688	917	1,300	1,000	
Total 545500 · Utilities Building	5,312	3,629	4,844	6,000	5,135	-14.4%
Total 545000 · Utilities	182,810	138,568	182,612	184,615	188,660	2.2%
550000 · Equipment Expenses						

2016 Operating Budget Detail

	Jan - Dec 16	Jan - Sept 17	Projected Year End	2017 Budget	2018 Budget	
550100 · Gasoline	29,474	23,672	31,563	26,000	36,655	
550300 · Mileage	320	77	155	400	200	
550400 · Vehicle Repairs & Maintenance	35,072	21,010	28,013	25,000	25,000	
Total 550000 · Equipment Expenses	64,867	44,759	59,730	51,400	61,855	20.3%
550700 · Systems Repairs and Maintenance						
550705 · Shop Supplies	3,477	2,006	2,674	3,500	2,700	-22.9%
550710 · Treatment Costs						
550711 · Equipment Rental WWTP	248	493	657	1,000	1,000	
550713 · Lab Supplies	5,150	6,324	8,432	7,600	8,500	
550714 · Chemicals	4,427	538	717	4,500	4,500	
550715 · Sludge Disposal	56,541	30,900	41,817	50,000	45,000	
550716 · Lab Analysis	20,494	6,506	8,675	20,650	9,000	
550718 · Equipment Replacemnt-treatmnt	43,672	40,845	54,460	55,000	55,000	
550719 · Construction & Materials -Trtmnt	1,335	3,794	5,059	4,500	4,500	
Total 550710 · Treatment Costs	131,866	89,400	119,817	143,250	127,500	-11.0%
550750 · Collection Systems						
550751 · Equipment Rental Collection Sys	1,091	9,469	12,625	1,500	5,000	
550753 · Locates - MO One Call	4,091	3,246	4,328	4,000	6,000	
550754 · Pressurized System Parts	69,328	8,516	40,155	45,000	41,000	
550755 · Mapping		-	0	1,000	1,000	
550756 · Equipment Replacemnt-Collection	41,424	4,063	5,418	10,000	5,500	
550758 · Construction & Mat-Collection	10,858	28,957	38,610	40,000	38,610	
550759 · Back-up Rehabilitation	50,015	-	0	24,000	24,000	
Total 550750 · Collection Systems	176,806	54,251	101,135	125,500	121,110	-3.5%
Total 550700 · Systems Repairs and Maintenance	312,149	145,657	223,626	272,250	251,310	-7.7%
550800 · Misc. Equipment Repair & Maint						
551000 · Wholesale Treatment	907,278	703,852	952,546	950,000	1,024,097	7.8%
552000 · Headquarters Repair & Maint	2,860	6,624	8,832	18,500	18,500	0.0%
560000 · Contractual Services						
560100 · Insurance	34,496	27,564	36,988	39,000	39,000	
560300 · Legal Fees	46,584	44,361	53,234	48,000	55,000	
560500 · Engineering & Surveys	7,413	7,152	9,536	10,500	10,000	
560700 · Outside Services	5,751	3,897	5,196	6,100	5,200	
560900 · Land Rent	100	100	100	100	100	
561500 · Equipment Service Contracts	7,898	13,331	13,957	9,000	17,000	
561700 · Audit	6,820	6,900	6,900	6,900	10,500	
561900 · Answering Service	2,899	2,572	3,012	2,900	3,000	
562100 · Temporary Labor Services	3,972	3,851	4,765	5,000	5,000	
562200 · Management Contract - County	4,971	3,728	4,971	5,000	5,000	
562300 · Computer Billing Services BEC	70,264	61,140	73,369	70,000	75,000	
562500 · Contractual Services - Misc	39,961	22,015	29,353	50,500	50,500	
563000 · Mowing Contract					46,700	
Total 560000 · Contractual Services	231,130	196,612	241,381	253,000	322,000	27.3%
565000 · Miscellaneous						
565100 · Public Notices	187	45	60	250	100	
565200 · DNR Connection Fee	5,540	5,672	5,672	5,700	5,700	
565300 · Recording and Permit Fees	1,169	2,059	2,745	1,300	2,750	
565400 · Annual Meeting	0	144	144	150	150	
565500 · Subscriptions	265	267	321	250	350	
565600 · Newsletter Expense	6,147	3,431	6,863	5,500	6,900	
565700 · Administrative Expense	6,629	3,169	3,803	3,600	3,600	
565800 · Contingency & Election	0	0	0	50,000	50,000	
565900 · Bank Service Charges	1,041	961	1,281	1,500	1,500	
Total 565000 · Miscellaneous	20,978	15,748	20,888	68,250	71,050	4.1%
566000 · Bad Debt Write Off	53,661	21,000	28,000	22,000	28,000	27%
580000 · Depreciation						
580200 · Depreciation-Furniture & Fix	2,518	2,236	2,981	1,345	7,440	
580300 · Depreciation-Mach & Equip	50,859	35,441	47,255	55,908	54,220	
580400 · Depreciation-Building	4,167	3,125	4,167	4,167	0	
580500 · Depreciation-Bldg Add	1,133	850	1,133	1,133	1,133	
580600 · Depreciation-Vehicles	30,802	24,368	32,490	29,790	34,097	
580700 · Depreciation-Trmnt Plants	343,975	421,781	562,374	562,374	570,353	
580800 · Depreciation-Collection Systems	404,936	393,299	524,398	546,137	596,380	
581100 · Depreciation-Floor	211	158	211	211	211	
Total 580000 · Depreciation	838,599	881,257	1,175,010	1,201,064	1,263,834	5.2%
585000 · Interest Expense						
585500 · SRF Interest Expense	395,477	224,937	299,916	368,200	350,103	

FY 2018 Operating Budget

	Projected	2017	2018			
	Jan - Dec 16	Jan - Sept 17	Year End	Budget		
				Budget		
585900 · Miscellaneous Interest Expense	193	94	188	200	175	
Total 585000 · Interest Expense	395,670	225,031	300,104	368,400	350,278	-4.9%
Total Expense	4,285,215	3,358,610	4,453,931	4,812,127	4,875,002	1.3%
Net Ordinary Income	(63,601)	219,155	203,595	(239,129)	(232,855)	
Other Income/Expense						
750000 · Non-Operating Income						
750200 · Sale of Real Estate						
850000 · Other Expenses						
852000 · Loss on Demolition of Plant	278,693	171,320	171,320	174,860	40,000	
Net Income	(342,295)	47,835	32,275	(413,989)	(272,855)	

2018 Capital Additions Improvements

CAPITAL ADDITIONS FUNDED BY CASH RESERVES

Replace Phone System	\$4,500
Replace Land Line Alarms with Cell Alarms	\$16,575
Computer Replacement	\$10,000
Five Flow Meters	\$13,000
Line Locator	\$4,000
TV Camera Accessories - Sonde Beacon and Back Up Camera	\$6,500
Tractor Trailer	\$7,000

TOTAL CAPITAL ADDITIONS FUNDED BY CASH \$61,575

CAPITAL IMPROVEMENTS FUNDED BY CASH RESERVES

Engineering Odor Control for Crestwood Hills PS, New Control Panel for Shalimar Gardens PS and Adding Anodes to WWTPs	\$56,000
Rocheport WWTP Improvements	\$149,500
Purchase Lot 4 Abell Acres	\$55,000
Line Relocation El Rey & Arrowhead Estates	\$16,400
Collection System Rehab	\$100,000
Midway Elementary Share	\$33,111
Total Capital Improvements from Cash	\$ 410,011

Engineering Design - (Recovered when project is funded.)

SRK Improvements	\$8,583
Lee Heights & Oberlin Valley FP & Design	\$54,500
Rollingwood, Richardson Acres & Brown Station Interceptors	\$126,376
Highfield Acres Interceptor	\$13,622
Cedar Gate FP & Design Improvements	\$9,000
Phenora North NID	\$38,450
Bolli Road NID	\$37,800
Total Design	\$ 288,331

Easement Acquisition

Lee Heights Interceptor	\$15,000
Phenora North NID	\$4,600
Bolli Road NID	\$6,000
Highfield Acres	\$9,000
Richardson Acres/Brown Station	\$57,000
Rollingwood Interceptor	\$10,000
Total Acquisition	\$101,600

TOTAL CAPITAL IMPROVEMENTS FUNDED BY CASH \$799,942

TOTAL CAPITAL ADDITIONS & IMPROVEMENTS FROM CASH \$861,517

Reimburseables & Other Income

Design & Land Acquisition Costs collected at loan closing	\$ 274,555
TOTAL REIMBURSEABLES	\$ (274,555)

NET CASH ADDs & REIMBURSEABLES & OTHER INC \$ 586,962

SRF PROJECTS

2018 Loan	
See Detail Below - Proposed 2017	\$ 1,304,709

TOTAL CAPITAL IMPROVEMENTS FUNDED BY LOANS \$ 1,304,709

TOTAL CAPITAL ADDITIONS & IMPROVEMENTS \$1,891,671

SUMMARY OF SRF BOND CLOSINGS

2018 Capital Additions Improvements

1998 Clearview WWTP	\$595,000
2000 Clearview, Gregory Hts, Fairway LS, SRK, Bearfield	\$1,090,000
2002 Shaw WWTP, Walnut Brook Interceptor	\$360,000
2004 Prairie Meadows, H-21 Improvements	\$1,095,000
2006 Prairie Meadows, El Chap Ext, Sunrise Estates Evaluation	\$675,000
2007 Clearview PS Intrcpt, SE Rehab, Eagle Knoll UV, El Chap Intrcpt, S Fork Intrcpt, Rocky Fork Design, Rayfield PS	\$2,710,000
2009 Rollingwood Closure, Meadow Village WRF, Concorde Est Ext, SE PS Intrcpt, Sugar Tree Intrcpt - ARRA Grant	\$885,270
2011 University and Arrowhead Lake Estates Interceptor	\$438,000
2012 Rayfield Interceptor & PS, Fairway Meadows E & Shaw Intercpt Des & Const	\$1,208,878
2013 Rocky Fork WRF & Hwy HH Connection to City of Columbia	\$12,198,000
2015 El Rey, Spring Park, Sunrise Estates, Westwood Meadows , Rocky Fork	\$3,064,000
TOTAL BOND CLOSINGS	\$24,319,148

PROPOSED 2018

2018 Lee Heights & Oberlin Valley	\$1,304,709
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TOTAL PROPOSED FOR 2016	\$1,304,709
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Total Bond Closings + Proposed 2017 Bond Closing	\$25,623,857
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Total Bonding Authority Approved by Voters	\$28,650,000
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Bonding Authority Balance	\$3,026,143
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PROPOSED

Highfield Acres (Ammonia 2019)	\$252,606
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Rollingwood WWTP Closure (Amonia 9/2019)	\$498,055
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Richardson Acres (Ammonia 9/2019)/Brown Station (has ammonia limit)	\$1,518,005
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Total Proposed 2018-2019	\$2,268,666
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Bonding Authority Balance	\$757,477
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EQUIPMENT REPLACEMENT SCHEDULE

DESCRIPTION	SERIAL NO.	NO.	YEAR	LIFE	COST	FY18	FY19	FY20	FY21	FY22	FY23	FY 24	FY 25	FY 26
Vehicles														
Ford PU - F-150	1FTMF1EW2AKE03339	1 - spare	2010	7	18,253									
FORD EXPLORER	1FMHK8B89BGA61822	2 - Tom	2011	10	23,339				25,673					
Chevy PU 4WD Ext Cab	1GCDT19E988204094	3 - Andy	2008	10	16,245			24,500						
Ford PU 4WD Reg Cab F-150	1FTMF1EF9GKD82563	4 - Kevin	2016	7	24,133					26,546				
Ford F-250	1FTBF2B6XE6B7884	5 - Russ	2014	7	27,736			30,510						33,561
FORD F-550 - ONE TON/W Crane	1FDUF5HT5BEC25754	6	2011	7	79,665				100,000					
Ford PU - F-150	1FTMF1EW9AKE03340	7 - Roy	2010	7	18,253									
CHEVY DUMP TRUCK	1GBM7H1J9TJ105545	7	1996	10	37,185			140,000						
Ford F-150	1FTMF1EM7EKD69628	8 - Dwayne	2014	7	20,400			22,440						24,684
Freightliner SEWER JET	1FVACYBS6BDAX4812	9	2010	7	189,910		225,000							
Ford PU F-150	1FTMF1EF3HKC86879	11- Jason	2017	7	25,296						27,826			
International - Tank Truck	1HTJTSKN1EH021953	12	2014	10	101,995							131,250		
Ford PU F-150	1FTMF1EF1HKC86878	14 - Virgil	2017	7	25,296						27,826			
Ford PU XL 3/4 Ton F-250	1FTBTF2B69GEC45204	15 - Scott	2016	7	25,167					27,684				
CMT 5X10 ONE AXLE/TILT Trailer	47745101695400581	304	1995	10	550									
Generator Trailer Mount (Newtown PS)BALDOR T235	4TCSU10418H511271	306	2009	10	18,900					25,000				
EAGER BEAVER HALX20 (BACK HOE TRAILER)	112H5V3193L062024	308	2003	10	12,475			17,000						
CCTV inspection Trailer	5GLBE1221GC000153	TV	2016	10	106,862								117,548	
Starlite 8.6-23 Dovetapi (18.5'X96") Trailer	13yfs23265co95424		2005	10	4,095	7,000		-						
Prairie Mead Generator-Generac Model 6577250100	2089151		2006	20-30	77,206									84,927
Baldor Gen-Triton (HWY HH) ST-6SB-L-TY0001A25	4TCUS1060DH612295		2014	20-30	36,000									
			TOTAL VEHICLES		876,486	7,000	225,000	234,450	125,673	79,230	55,651	131,250	117,548	143,171
Equipment														
Intellical Ammonia Analysis Monitors (3)	KTO:HQ400		2016	10	6,074									
4 inch trash pump (Vonderrahe)	Koshin		2016	10	2,285									
Kubota K Series Ecavator	26225		2013	10	83,000							91,300		
Bobcat T590 Track Loader	A3NR11111		2013	10	44,963						49,459			
Force Main Line Locator & Transmitter	1DPH2 & 1DPH3		2013	10	3,420						4,000			
AutoClav - Lab equip drying and sterilizing machine	BR12-00 Bioclave,16L,115v		2013	10	3,375						4,000			
BOD Incubator Precision model 815 115 VAC (lab)	WB11638291		2011	10	4,410				6,500					
Triple Gas Detector Honeywell	ZEL 1000801		2010	5	1,500			2,000						
Scag STTGIU-27KA Turf Tiger	B6600120	205	2006	10	8,800	10,000								
Lab pH meter Orion 720A+	090766		2006	10	1,440			2,000						
Lab DO Meter YSI 5100	O6E1523		2006	10	1,370			2,000						
BRUSH HOG 7'			2005	10	3,000	4,000								
CH&E 6" TRASH PUMP	C522500M	307	2000	15	15,600					25,000				
Portable Flow Meter Sigma 950 AV	KA1409132001		2000	8	9,000			-					8,000	
MAGNETIC LOCATOR - FOR MANHOLES	Magna Trak-100		2000	10	2,500		1,800							
COMPOSITE SAMPLER	B2729Q		2000	10	2,500									
BALANCE- DENVER INSTRUMENT 250 (lab)	76334		1995	10	2,500			3,000		3,000				
Blue M Drying Oven OV 105A (lab)	105A-418		1995	15	1,600			1,800						
Ford New Holland Tractor bought from City in 2005	BD645576		1993	10	10,000	100,000								
			TOTAL EQUIPMENT		207,337	-	1,800	6,000	6,500	25,000	57,459	91,300	8,000	-
			GRAND TOTAL		1,083,823	7,000	226,800	240,450	132,173	104,230	113,111	222,550	125,548	143,171

CASH FLOW SUMMARY

	Beginning Balance	1,282,805
REVENUE		4,642,147
EXPENSES (LESS DEP & INT)		(3,260,890)
DEBT SERVICE PAYMENT		(1,472,275)
CAPITAL ADDITIONS		(61,575)
CAPITAL IMPROVEMENTS		
<u>CASH</u>		
System rehab & purchase		(410,011)
Design		(288,331)
Easement Acquisition		(101,600)
Design Expense Recovered at Closing		274,555
<u>BORROWED FUNDS</u>		1,304,709
BORROWED FUNDS (SHORT TERM)		0
BORROWED FUNDS (LONG TERM)		(1,304,709)
	End Balance	604,824
	Add/Loss	(677,981)