

Water & Wastewater bank account

|           | FY18      | FY19    | FY20      | FY22      | FY22         | FY23         | Net      | FY24      | Net      |
|-----------|-----------|---------|-----------|-----------|--------------|--------------|----------|-----------|----------|
|           |           |         |           |           | Net Interest |              | Interest |           | Interest |
| July      | 406,291   | 765,013 | 710,791   | 1,239,754 | 200          | 1,187,393    | 821      | 1,535,773 | 3,679    |
| August    | 233,477   | 787,872 | 719,510   | 1,234,738 | 206          | 1,115,594    | 1,166    | 1,507,063 | 3,946    |
| September | 1,332,224 | 773,182 | 776,197   | 1,254,129 | 202          | 1,501,542    | 1,494    | 1,479,468 | 3,739    |
| October   | 427,867   | 849,258 | 799,353   | 1,311,186 | 216          | 1,557,921    | 2,300    | 1,481,174 | 3,913    |
| November  | 537,855   | 829,549 | 758,302   | 1,279,861 | 209          | 1,555,643    | 2,565    | 1,429,999 | 3,652    |
| December  | 616,397   | 859,959 | 885,115   | 1,186,779 | 207          | 1,559,223    | 2,907    | 1,537,986 | 3,733    |
| January   | 681,515   | 945,071 | 897,857   | 1,193,517 | 203          | 1,571,600    | 3,204    | 1,555,208 | 4,092    |
| February  | 682,026   | 613,362 | 855,290   | 1,112,946 | 175          | 1,523,071    | 3,050    | 1,492,008 | 3,770    |
| March     | 796,044   | 601,995 | 870,336   | 1,093,180 | 184          | 1,516,148    | 3,359    | 1,402,608 | 3,765    |
| April     | 608,555   | 638,533 | 841,695   | 1,123,087 | 272          | 1,547,756.83 | 3,459    |           |          |
| May       | 645,599   | 649,236 | 1,012,273 | 1,110,960 | 283          | 1,472,576.38 | 3,527    |           |          |
| June      | 658,620   | 635,382 | 710,144   | 1,145,401 | 497          | 1,469,057.93 | 3,474    |           |          |

Highest balance for the year

Lowest balance for the year

Numbers pulled from bank statements

**Revenue - billed**

**Budget Line**

Water 20-6-00-3-00.00  
Sewer 21-6-00-3-00.01  
Septage 21-6-01-4-11.10

| Close of FY18 | Close of FY19 | Close of FY20 | Close of FY21 | Close of FY22 | Close of FY23 | Unaudited FY24 as of 03/31/24 |
|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------------|
| 301,799       | 308,228       | 307,234       | 318,665       | 333,594       | 344,366       | 276,739                       |
| 389,225       | 388,423       | 407,183       | 411,200       | 373,213       | 366,357       | 245,743                       |
| 163,862       | 238,580       | 426,534       | 494,973       | 483,557       | 495,018       | 300,421                       |

Data pulled from Budget Status

## Delinquencies in FY24

| <b>First Quarter</b>               | <b>July 1st</b> | <b>July 30th</b> | <b>August 31st</b> | <b>September 30th</b> |
|------------------------------------|-----------------|------------------|--------------------|-----------------------|
| Balance on all delinquent accounts | \$9,309.50      | \$4,647.37       | \$1,323.00         | \$201.00              |
| Number of delinquent accounts      | 33              | 13               | 5                  | 1                     |

| <b>Second Quarter</b>              | <b>October 1st</b> | <b>October 31st</b> | <b>November 30th</b> | <b>December 31st</b> |
|------------------------------------|--------------------|---------------------|----------------------|----------------------|
| Balance on all delinquent accounts | \$16,512.00        | \$4,309.94          | \$521.41             | \$412.30             |
| Number of delinquent accounts      | 40                 | 13                  | 4                    | 3                    |

| <b>Third Quarter</b>               | <b>January 1st</b> | <b>January 30th</b> | <b>February 28th</b> | <b>March 31st</b> |
|------------------------------------|--------------------|---------------------|----------------------|-------------------|
| Balance on all delinquent accounts | 15216.76           | 11235.61            | 814                  | 212               |
| Number of delinquent accounts      | 37                 | 29                  | 3                    | 2                 |

| <b>Fourth Quarter</b>              | <b>April 1st</b> | <b>April 30th</b> | <b>May 31st</b> | <b>June 30th</b> |
|------------------------------------|------------------|-------------------|-----------------|------------------|
| Balance on all delinquent accounts |                  |                   |                 |                  |
| Number of delinquent accounts      |                  |                   |                 |                  |

Data pulled from Delinquency Spreadsheet

| <b>RESERVE ACCOUNTS</b>                    | <b>Year End<br/>FY18</b> | <b>Year End FY19</b> | <b>Year End FY20</b> | <b>Year End FY21</b> | <b>Year End FY22</b> | <b>Year End FY23</b> | <b>FY24<br/>Budgeted<br/>Contributions</b> | <b>FY24 Actual<br/>Expenses as<br/>of 03/31/24</b> | <b>FY24 Balance<br/>as of<br/>03/31/24</b> |
|--|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|--|--|
| Water Unrestricted Fund Balance            | 298,778                  | 243,190              | (58,859)             | 349,163              | 156,230              | 183,780              |  |  |  |
| Water Restricted Fund Balance              |                          |                      |                      |                      |                      |                      |  |  |  |
| Water Short Term (10 year.) Capital        | 40,000                   | 55,575               | 75,270               | 95,270               | 114,714              | 115,991              | 20,000                                     | -  | 135,991                                    |
| Water Capital Reserve                      | 85,817                   | 21,070               | 53,742               | 54,651               | 90,651               | 126,651              | -  | (29,749)   | 96,902                                     |
| Water Distribution System                  | 63,265                   | 52,702               | 57,430               | -                    | 15,000               | 21,100               | 20,000                                     | -  | 41,100                                     |
| <b>Total Restricted Reserves</b>           | <b>189,082</b>           | <b>129,347</b>       | <b>186,442</b>       | <b>149,921</b>       | <b>220,365</b>       | <b>263,743</b>       | <b>40,000</b>                              | <b>(29,749)</b>                                    | <b>273,994</b>                             |
| <b>Total Unrestricted &amp; Restricted</b> | <b>487,860</b>           | <b>372,537</b>       | <b>127,583</b>       | <b>499,084</b>       | <b>376,595</b>       | <b>447,523</b>       | <b>40,000</b>                              | <b>(29,749)</b>                                    | <b>273,994</b>                             |
| Sewer Unrestricted Fund Balance            | 471,819                  | 587,860              | 781,772              | 974,341              | 1,048,217            | 366,236              |  |  |  |
| Sewer Restricted Fund Balance              |                          |                      |                      |                      |                      |                      |  |  |  |
| Wastewater Short Term (10 year) Capital    | 30,682                   | 53,522               | 85,497               | 117,479              | 115,385              | 158,304              | 10,000                                     | -  | 168,304                                    |
| Wastewater Capital                         | 197,761                  | 331,572              | 355,769              | 388,056              | 458,056              | 495,370              | 10,000                                     | (168,136)  | 337,234                                    |
| Wastewater Collection System               | 36,735                   | 78,405               | 87,630               | 82,755               | 92,755               | 102,754              | -  | -  | 102,754                                    |
| <b>Total Restricted Reserves</b>           | <b>265,178</b>           | <b>463,499</b>       | <b>528,896</b>       | <b>588,290</b>       | <b>666,196</b>       | <b>756,428</b>       | <b>20,000</b>                              | <b>(168,136)</b>                                   | <b>608,292</b>                             |
| <b>Total Unrestricted &amp; Restricted</b> | <b>736,997</b>           | <b>1,051,359</b>     | <b>1,310,668</b>     | <b>1,562,631</b>     | <b>1,714,413</b>     | <b>1,122,664</b>     | <b>20,000</b>                              | <b>(168,136)</b>                                   | <b>608,292</b>                             |

Data pulled from Audit, page 23, and Budget Status