

**EMERALD FOREST UTILITY DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018**

	Current	----Year-to-Date----		-----ANNUAL-----		12 MONTHS 30-Sep-17 Actual
	Period Actual	Actual	Budget	Budget	Variance	
<b>REVENUES</b>						
WATER SERVICE REVENUE	77,805	787,187	725,000	725,000	62,187	794,921
SEWER SERVICE REVENUES	88,564	915,130	800,000	800,000	115,130	925,583
PROPERTY TAX REVENUE	2,947	892,140	853,367	853,367	38,773	820,149
INTEREST ON INVESTMENTS	35,074	114,511	30,000	30,000	84,511	43,097
PENALTY & INTEREST	4,299	40,881	40,000	40,000	881	43,759
TAP CONNECTION FEES	18,857	54,003	-	0	54,003	-
<b>OTHER REVENUES</b>						
CAPACITY RESERVATION FEES-OUT OF DIST	(2,278)	146,706	150,270	150,270	(3,564)	150,270
WATER / SEWER REBATE	-	-	-	0	-	39,000
RECONNECTION FEES	-	16,186	15,000	15,000	1,186	29,449
TAP INSPECTION FEES	1,529	12,327	-	0	12,327	-
BUILDER INSPECTION FEES	-	240	-	0	240	-
CUST SERVICE INSPECTION	-	-	5,000	5,000	(5,000)	5,238
SEWER INSPECTION FEES	-	-	-	0	-	-
GREASE TRAP INSPECTION	1,080	13,320	10,000	10,000	3,320	13,500
SURCHARGE REVENUES	-	-	-	0	-	-
CAPITAL RECOVERY FEE	-	-	-	0	-	-
TRANSFER FEES	-	-	-	0	-	-
MISC REVENUES	(88)	54,370	-	0	54,370	31,011
REG. WATER AUTH. FEE	64,811	703,357	739,500	739,500	(36,143)	614,110
DEPOSIT REFUNDS RECEIPTS & ADJ	(22,398)	0	-	0	0	-
SALE OF ASSETS	-	-	-	0	-	154,024
PLAN REVIEW FEES	-	-	-	0	-	4,500
<b>TOTAL REVENUES</b>	<b>270,204</b>	<b>3,750,359</b>	<b>3,368,137</b>	<b>3,368,137</b>	<b>382,222</b>	<b>3,668,611</b>
<b>EXPENDITURES</b>						
<b>CONSULTANT FEES</b>						
LEGAL FEES GENERAL	8,137	91,896	100,000	100,000	(8,104)	108,971
LEGAL FEES - OTHER	-	10,411	20,000	20,000	(9,589)	11,726
LEGAL FEES CONSTRUCTION	1,478	16,212	2,000	2,000	14,212	4,048
AUDITING FEES	-	12,300	21,000	21,000	(8,700)	21,000
ENGINEERING FEES GENERAL	6,833	37,405	88,000	88,000	(50,595)	94,664
FINANCIAL ADVISOR FEES	900	900	2,000	2,000	(1,100)	-
OPERATOR FEES	8,844	113,681	105,000	105,000	8,681	107,377
CONSULTING FEES	-	-	-	0	-	-
ACCOUNTANT FEES	11,000	39,500	45,000	45,000	(5,500)	38,588
SECRETARY FEES	-	-	-	0	-	7,875
<b>UTILITIES</b>						
UTILITIES	12,094	161,683	155,000	155,000	6,683	155,309
TELEPHONE	2,244	24,148	20,000	20,000	4,148	21,133
<b>UTILITY CONNECTION</b>						
TAP CONNECTION EXPENSE	5,966	16,856	-	0	16,856	-
SEWER INSPECTION FEES	-	713	-	0	713	-
CUST SERVICE INSPECTION	-	2,372	-	0	2,372	85
BUILDER INSPECTION EXP	-	-	-	0	-	35
<b>DIRECTOR FEES &amp; EXPENSES</b>						
DIRECTOR FEES	2,550	20,100	20,400	20,400	(300)	18,300
TRAVEL AND EXPENSES	2,448	14,654	12,000	12,000	2,654	11,481
PAYROLL TAXES	1,228	1,538	1,561	1,561	(23)	1,354
ELECTION COSTS	-	-	5,000	5,000	(5,000)	-
<b>FACILITIES</b>						
SLUDGE DISPOSAL	-	80,520	95,000	95,000	(14,480)	40,400
CHEMICALS-WATER	5,566	71,995	5,000	5,000	66,995	51,064
CHEMICALS-SEWER	-	-	60,000	60,000	(60,000)	14,843
LABORATORY EXPENSES	6,137	43,313	50,000	50,000	(6,687)	41,439
PERMIT FEES	-	14,133	14,000	14,000	133	14,133
REPAIRS& MAINT-WATER DISTRIBUTION	21,391	194,562	200,000	200,000	(5,438)	191,553
REPAIRS & MAINT-WATER WELL	235	545	75,000	75,000	(74,455)	7,488

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	Current	----Year-to-Date----		-----ANNUAL-----		12 MONTHS
	Period Actual	Actual	Budget	Budget	Variance	30-Sep-17 Actual
REPAIRS & MAINT-WATER PLANT	1,751	42,693	70,000	70,000	(27,307)	25,085
REPAIRS & MAINT-STP	17,682	92,317	190,000	190,000	(97,683)	93,650
REPAIRS & MAINT-SEWER LINE	5,915	16,904	70,000	70,000	(53,096)	78,536
REPAIRS & MAINT-LIFT STATION	(8,623)	49,324	65,000	65,000	(15,676)	33,086
REPAIRS & MAINT-STORM SEWER	-	8,436	10,000	10,000	(1,564)	12,306
MAINTENANCE AND REPAIRS ROUTINE	285	1,610	50,000	50,000	(48,390)	(2,257)
GARBAGE EXPENSE	925	10,765	8,000	8,000	2,765	8,411
<b>MISCELLANEOUS</b>						
SECURITY SERVICE	28,819	341,630	346,800	346,800	(5,170)	292,529
NHCRWA EXPENSE	66,225	816,898	813,450	813,450	3,448	689,604
TCEQ ASSESSMENT FEE	2,232	8,383	7,625	7,625	758	8,555
PURCHASED WATER-HCFWSD 61	1,539	17,919	15,000	15,000	2,919	16,713
PURCHASED WATER-NHCRWA	-	-	-	0	-	-
PRINTING AND OFFICE SUPPLIES	1,658	39,336	40,000	40,000	(664)	35,071
OTHER OFFICE EXPENSES	-	-	-	0	-	-
POSTAGE	1,023	13,277	15,000	15,000	(1,723)	12,510
INSURANCE	50	33,252	30,000	30,000	3,252	27,353
INTEREST EXP.	139	139	25	25	114	52
DUES	-	650	1,100	1,100	(450)	580
TRANSFER FEE EXPENSE	224	3,036	3,000	3,000	36	2,932
DISCONNECTION FEES	1,276	12,385	7,000	7,000	5,385	11,266
GREASE TRAP INSPECTIONS	886	10,465	8,000	8,000	2,465	9,706
BANK CHARGES	133	1,634	3,000	3,000	(1,367)	(298)
LEGAL NOTICES	-	-	-	0	-	-
<b>TOTAL EXPENDITURES</b>	<b>219,190</b>	<b>2,490,486</b>	<b>2,848,961</b>	<b>2,848,961</b>	<b>(358,475)</b>	<b>2,318,257</b>
<b>NET FROM OPERATIONS</b>	<b>51,013</b>	<b>1,259,873</b>	<b>519,176</b>	<b>519,176</b>	<b>740,697</b>	<b>1,350,354</b>
<b>SPECIAL PROJECTS &amp; CAPITAL OUTLAY</b>						
TRANSFER TO/FROM CAPITAL PROJECTS FUNC	-	-	-	0	-	-
R & M - SPECIAL PROJECTS	-	12,400	450,000	450,000	(437,600)	39,029
SPEC PROJ- WOODEDGE VILL SS CLEAN & TV	449	100,731	-	0	100,731	-
ENG-CLARIFIER & AERATION	-	-	-	0	-	-
ENGINEERING-SPECIAL PROJECTS	5,075	151,436	-	0	151,436	18,705
ENG-SPEC PROJ -CYGLEN SS RELOCATE	-	-	-	0	-	-
ENG-TPDES PERMIT RENEWAL	-	2,106	2,500	2,500	(394)	-
ENG-SPEC PROJ -NHCRWA	-	1,152	5,000	5,000	(3,848)	836
ENG-SPEC PROJ -COLEMAN'S CONVERSION	-	-	-	0	-	-
ENG-SPEC PROJ -GIS	750	6,250	6,000	6,000	250	6,000
ENG-SPEC PROJ -TURTLE SS REHAB	-	-	-	0	-	-
ENG-SPEC PROJ -1 MGD CLARIFIER REHAB	-	-	-	0	-	-
ENG-SPEC PROJ -WWTP BLEACH CONV.	-	-	-	0	-	-
ENG/CONST-PERRY GRAVITY SS EXT	-	-	-	0	-	-
ENG-SPEC PROJ -PERRY RD/1960 WATERLINE	-	-	-	0	-	-
ENG-CAPITAL IMPROV PLAN	-	2,146	-	0	2,146	1,493
ENG-SPEC PROJ -PLAN REVIEWS	(5,064)	6,402	-	0	6,402	49,667
ENG-SPEC PROJ -SEWER REHAB	71	25,139	-	0	25,139	-
C/O-CLARIFIER REHAB/BLEACH CONV #4-0106	-	-	-	0	-	-
<b>TOTAL SPECIAL PROJECTS &amp; CAPITAL OUTLAY</b>	<b>1,282</b>	<b>307,761</b>	<b>463,500</b>	<b>463,500</b>	<b>(155,739)</b>	<b>115,729</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>49,732</b>	<b>952,112</b>	<b>55,676</b>	<b>55,676</b>	<b>896,436</b>	<b>1,234,625</b>