Westborough Water District Budget for Fiscal Year 2024-2025

	<u>YTD</u>	Projected	Budget	Budget
Operating Income:	Mar-24	2023-2024	2023-2024	2024-2025
Water Sales Sewer Svc and Transfer Charges Misc. Operations	\$3,110,332 \$2,546,204 \$17,932	\$4,147,109 \$3,394,939 \$23,909	\$4,196,733 \$3,284,888 \$19,200	\$4,953,010 \$3,376,361 \$20,000
Total Operating Income	\$5,674,468	\$7,565,957	\$7,500,821	\$8,349,371
Operating Expense:				
Water Expenditures Sanitary Sewer Expenditures Admin and General Expense Depreciation Total Operating Expenditures	\$2,111,307 \$2,401,456 \$902,077 \$256,037 \$5,670,877	\$2,815,076 \$3,201,941 \$1,202,769 \$341,383 \$7,561,169	\$2,892,667 \$2,925,026 \$1,302,458 \$365,000 \$7,485,151	\$3,217,576 \$2,918,715 \$1,526,170 \$341,272 \$8,003,733
Gain (Loss) from Operations	\$3,591	\$4,788	\$15,670	\$345,638
Non-Operating Income:				
Property Taxes Investment Interest Other Income Rental Income Capital Facilities Income Capital Facility Expense Interfund Loan Repayment Total Non-Operating Income	\$565,321 \$111,252 \$6,475 \$28,281 \$8,156 \$0 \$719,485	\$753,761 \$148,336 \$8,633 \$37,708 \$10,875 \$0 \$959,313	\$676,549 \$90,107 \$0 \$36,192 \$0 \$0	\$697,000 \$132,373 \$0 \$37,000 \$0 \$0 \$100,000 \$966,372

Water Rund Water Revenue Water Revenue Water Stels (41100) \$3,110,332 \$4,147,109 \$2,967,506 \$3,820,708 \$4,011,005 \$4,196,733 \$4,953,010 Misc. Operations (42345) \$17,932 \$23,999 \$4,227 \$12,990 \$23,395 \$19,200 \$20,000 \$20,000 \$4,216,933 \$4,973,010 \$4,775,000 \$4,216,933 \$4,973,010	Item & Account Number	<u>2023-2024</u> YTD Mar.2024	2023-2024 TY Projected	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	<u>2024-2025</u> Budget
Water Sales (41100)	WATER FUND							
Water Sales (41100)	Operating Water Revenue							
Misc. Operating Revenue		\$3.110.332	\$4.147.109	\$2.967.506	\$3.620.708	\$4.011.005	\$4.196.733	\$4.953.010
Water Operating Expense Salaries (51110) \$332,061 \$442,748 \$375,566 \$371,286 \$406,205 \$440,371 \$464,924 Sal Temp (51112) \$0 \$2,663 \$31,746 \$56,458 \$64,768 \$64,768 \$64,763 \$17,46 \$56,488 \$64,865 \$70,184 \$66,140 \$0 \$2,5562 \$34,069 \$27,663 \$31,746 \$56,488 \$64,855 \$67,748 \$18,131 \$2,808 \$60 \$62,7262 \$0 \$0 \$60 \$67,078 \$44,853 \$16,435 \$7,748 \$18,131 \$2,802								
Salaries (51110) \$332,061 \$442,748 \$375,566 \$301,286 \$406,205 \$440,371 \$464,924 Sal. CDT (51113) \$0	Total Water Operating Revenue	\$3,128,264	\$4,171,019	\$2,971,733	\$3,633,668	\$4,035,000	\$4,215,933	\$4,973,010
Salaries (51110) \$332,061 \$442,748 \$375,566 \$371,266 \$400,205 \$440,371 \$464,924 Sal. CDT (51113) \$7,098 \$9,464 \$8,737 \$9,534 \$8,241 \$9,000 \$9,000 CalPERS (51115) \$61,319 \$81,759 \$71,828 \$55,419 \$173,989 \$64,685 \$70,184 Benefits (51400) \$40,086 \$53,448 \$51,777 \$55,637 \$51,746 \$58,458 \$84,685 \$70,184 Payroll Tax (51410) \$25,552 \$34,069 \$27,663 \$28,653 \$31,258 \$34,825 \$43,575 OPEB - Prefunding (51450) \$3,587 \$4,783 \$16,435 \$7,748 \$18,131 \$2,808 \$0 GASB75 Contra Exp. (Income)(51470) \$0 \$0 \$3,788 \$0 \$27,262 \$0 \$0 Utilities (51140) \$11,224 \$14,965 \$14,504 \$11,862 \$13,047 \$15,000 \$15,000 Special Services (51140) \$12,968 \$172,95 \$97,060 \$55,257 \$49,868 \$68,394 <td>Water Operating Expense</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Water Operating Expense							
Sal. Tremp (51112) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$332,061	\$442,748	\$375,566	\$371,286	\$406,205	\$440,371	\$464,924
CalPERS (51115) \$81,319 \$81,759 \$71,828 \$55,419 \$173,989 \$64,865 \$70,184 \$enefits (51400) \$40,086 \$53,448 \$51,477 \$55,637 \$51,746 \$58,458 \$64,508 \$A9roll Tax (51410) \$25,552 \$34,069 \$27,663 \$28,653 \$31,258 \$34,825 \$43,575 \$0PEB - Prefunding (51450) \$3,587 \$4,783 \$16,435 \$7,748 \$18,131 \$2,808 \$0 \$0,63875 Contra Exp.(Income)(51470) \$0 \$0 \$0 \$0,83,768 \$0 \$0,827,262 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0		\$0	\$0	\$0	\$0	\$0
Benefits (51400)								
Payroll Tax (51410)								
OPEB - Prefunding (51450) \$3,587 \$4,783 \$16,435 \$7,748 \$18,131 \$2,808 \$0 GASB75 Contra Exp. (Income) (51470) \$0 \$0 \$0 \$27,262) \$0 \$0 Ullilities (51130) \$129,698 \$172,931 \$126,362 \$143,292 \$154,843 \$162,716 \$203,679 Supplies (51140) \$11,224 \$14,965 \$14,504 \$11,862 \$13,047 \$15,000 \$15,000 Special Services (51150) \$72,795 \$97,060 \$55,257 \$49,868 \$68,394 \$91,717 \$116,300 Vehicle Expense (51170) \$24,582 \$32,776 \$15,503 \$45,387 \$48,944 \$35,000 \$35,000 Maint of System (51200) \$64,345 \$85,793 \$63,357 \$232,843 \$63,574 \$59,905 \$62,900 Water Purchases (51300) \$1,331,840 \$1,775,787 \$1,719,047 \$1,536,804 \$1,734,787 \$199,697 \$20,000 Tech. Communications (51860) \$7,120 \$9,493 \$6,589 \$8,020 \$9,620 \$11,260								
GASB75 Contra Exp.(Income)(51470) \$0 \$0 \$0 \$3,768) \$0 \$27,262) \$0 \$0 \$0 \$0 \$0 \$0 \$11108 (51130) \$129,698 \$172,931 \$126,362 \$143,292 \$154,843 \$162,716 \$203,679 \$10 \$11,1224 \$14,965 \$14,504 \$11,862 \$13,047 \$15,000 \$14,000 \$15,000 \$1	, ,							
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Supplies (51140) \$11,224 \$14,965 \$14,504 \$11,862 \$13,047 \$15,000 \$15,0					·		·	
Special Services (51150)								
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Maint. of System (51200) \$64,345 \$85,793 \$63,357 \$232,843 \$63,574 \$59,905 \$62,900 Water Purchases (51300) \$1,331,840 \$1,775,787 \$1,719,047 \$1,536,804 \$1,734,787 \$1,906,743 \$2,018,988 Tech. Communications (51860) \$7,120 \$9,493 \$6,589 \$8,020 \$9,620 \$11,260 \$13,424 Total Water Operating Expense \$2,111,307 \$2,815,076 \$2,548,555 \$2,556,354 \$2,755,517 \$2,892,667 \$3,117,576 Water General & Administrative (G&A): Salaries (56110) \$401,301 \$535,068 \$614,825 \$421,450 \$480,150 \$532,572 \$477,321 Salaries Temp (56112) \$749 \$999 \$4,560 \$29,758 \$1,967 \$2,000 \$2,000 Employee Benefits (56400) \$84,941 \$113,255 \$72,492 \$108,421 \$106,156 \$116,705 \$115,134 OPEB - Prefunding (56450) \$5,381 \$7,175 \$24,653 \$11,623 \$27,197 \$4,689 \$0 Payrol								
Water Purchases (51300) \$1,331,840 \$1,775,787 \$1,719,047 \$1,536,804 \$1,734,787 \$1,906,743 \$2,018,988 Tech. Communications (51860) \$7,120 \$9,493 \$6,589 \$8,020 \$9,620 \$11,260 \$13,424 Total Water Operating Expense \$2,111,307 \$2,815,076 \$2,548,555 \$2,556,354 \$2,755,517 \$2,892,667 \$3,117,576 Water General & Administrative (G&A): Salaries (56110) \$401,301 \$535,068 \$614,825 \$421,450 \$480,150 \$532,572 \$477,321 Salaries Temp (56112) \$749 \$999 \$4,560 \$29,758 \$1,967 \$2,000 \$2,000 Salaries OT (56113) \$0 \$0 \$1,588 \$0 \$0 \$1,500 \$2,000 Employee Benefits (56400) \$84,941 \$113,255 \$72,492 \$108,421 \$106,156 \$116,705 \$115,134 ORJER (56115) \$68,521 \$91,361 \$134,070 \$676,790 \$222,010 \$90,396 \$82,430 Payroll Taxes (56410) \$8,328 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Tech. Communications (51860) \$7,120 \$9,493 \$6,589 \$8,020 \$9,620 \$11,260 \$13,424 Total Water Operating Expense \$2,111,307 \$2,815,076 \$2,548,555 \$2,556,354 \$2,755,517 \$2,892,667 \$3,117,576 \$2,815,076 \$2,815,076 \$2,548,555 \$2,556,354 \$2,755,517 \$2,892,667 \$3,117,576 \$2,6110) \$24,011,301 \$535,068 \$614,825 \$421,450 \$480,150 \$532,572 \$477,321 \$31aries Temp (56112) \$749 \$999 \$4,560 \$29,758 \$1,967 \$2,000 \$								
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Salaries OT (56113) \$0 \$0 \$1,588 \$0 \$0 \$1,500 \$2,000 Employee Benefits (56400) \$84,941 \$113,255 \$72,492 \$108,421 \$106,156 \$116,705 \$115,134 OPEB - Prefunding (56450) \$5,381 \$7,175 \$24,653 \$11,623 \$27,197 \$4,689 \$0 CalPERS (56115) \$68,521 \$91,361 \$134,070 (\$76,790) \$222,010 \$90,396 \$82,430 Payroll Taxes (56410) \$24,341 \$32,455 \$36,609 \$32,416 \$32,201 \$42,770 \$44,159 Office Supplies & Postage (56210) \$8,328 \$11,104 \$7,706 \$16,921 \$16,212 \$14,151 \$9,905 Memberships (56230) \$39,630 \$52,840 \$44,657 \$56,467 \$50,568 \$48,129 \$50,718 Travel & Education (56250) \$4,588 \$6,117 \$1,664 \$2,927 \$6,884 \$13,626 \$14,726 Utilities (56280) \$725 \$967 \$696 \$915 \$1,208 \$1,559 \$1,								
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Payroll Taxes (56410) \$24,341 \$32,455 \$36,609 \$32,416 \$32,201 \$42,770 \$44,159 Office Supplies & Postage (56210) \$8,328 \$11,104 \$7,706 \$16,921 \$16,212 \$14,151 \$9,905 Memberships (56230) \$39,630 \$52,840 \$44,657 \$56,467 \$50,568 \$48,129 \$50,718 Travel & Education (56250) \$4,588 \$6,117 \$1,664 \$2,927 \$6,884 \$13,626 \$14,726 Utilities (56280) \$725 \$967 \$696 \$915 \$1,208 \$1,559 \$1,492 Telephone/Internet (56290) \$3,297 \$4,396 \$7,365 \$7,643 \$3,636 \$4,534 \$3,333 GASB75 Contra Exp.(Income)(56470) \$0 \$0 \$1,284 \$1,712 \$0 \$0 \$12,224 \$10,000 \$5,600						\$27,197		
Office Supplies & Postage (56210) \$8,328 \$11,104 \$7,706 \$16,921 \$16,212 \$14,151 \$9,905 Memberships (56230) \$39,630 \$52,840 \$44,657 \$56,467 \$50,568 \$48,129 \$50,718 Travel & Education (56250) \$4,588 \$6,117 \$1,664 \$2,927 \$6,884 \$13,626 \$14,726 Utilities (56280) \$725 \$967 \$696 \$915 \$1,208 \$1,559 \$1,492 Telephone/Internet (56290) \$3,297 \$4,396 \$7,365 \$7,643 \$3,636 \$4,534 \$3,333 GASB75 Contra Exp.(Income)(56470) \$0 \$0 \$5,652) (\$36,307) (\$40,894) \$0 \$0 Water Conservation (56500) \$1,284 \$1,712 \$0 \$0 \$12,224 \$10,000 \$5,600	CalPERS (56115)	\$68,521	\$91,361	\$134,070	(\$76,790)	\$222,010	\$90,396	\$82,430
Memberships (56230) \$39,630 \$52,840 \$44,657 \$56,467 \$50,568 \$48,129 \$50,718 Travel & Education (56250) \$4,588 \$6,117 \$1,664 \$2,927 \$6,884 \$13,626 \$14,726 Utilities (56280) \$725 \$967 \$696 \$915 \$1,208 \$1,559 \$1,492 Telephone/Internet (56290) \$3,297 \$4,396 \$7,365 \$7,643 \$3,636 \$4,534 \$3,333 GASB75 Contra Exp.(Income)(56470) \$0<		\$24,341						\$44,159
Travel & Education (56250) \$4,588 \$6,117 \$1,664 \$2,927 \$6,884 \$13,626 \$14,726 Utilities (56280) \$725 \$967 \$696 \$915 \$1,208 \$1,559 \$1,492 Telephone/Internet (56290) \$3,297 \$4,396 \$7,365 \$7,643 \$3,636 \$4,534 \$3,333 GASB75 Contra Exp.(Income)(56470) \$0 \$0 \$5,652) (\$36,307) (\$40,894) \$0 \$0 Water Conservation (56500) \$1,284 \$1,712 \$0 \$0 \$12,224 \$10,000 \$5,600								
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Water Conservation (56500) \$1,284 \$1,712 \$0 \$0 \$12,224 \$10,000 \$5,600	. , ,							
				No. 1				
	Bldg. & Grounds Maint (56700)	\$6,975	\$9,300	\$9,045	\$8,461	\$12,224 \$15,558	\$10,000 \$14,180	

Item & Account Number Parking Rental Fees (56750) Directors Fees (56810) Engineering Svs. (56830) Accounting Svs (56840) Legal Services (56841) Billing (56850) Communications (56860) General Election (56865) Insurance (56870) Bad Debts (56880) Miscellaneous (56890) Banking and Cr.Card Fees (56875) Total Water G & A Operating Expense	2023-2024 YTD Mar.2024 \$4,050 \$5,900 \$12,290 \$22,353 \$14,033 \$43,954 \$7,960 \$0 \$60,546 \$0 \$34,035 \$46,895 \$902,077	2023-2024 TY Projected \$5,400 \$7,867 \$16,387 \$29,804 \$18,711 \$58,605 \$10,613 \$0 \$80,728 \$0 \$45,380 \$62,527 \$1,202,769	2020-2021 Actual \$5,400 \$7,400 \$193,765 \$35,908 \$31,100 \$51,771 \$30,207 \$0 \$63,977 \$0 \$36,421 \$38,320 \$1,448,546	2021-2022 Actual \$5,400 \$7,500 \$96,201 \$53,109 \$48,592 \$50,312 \$33,337 \$32,000 \$75,445 \$156 \$9,969 \$20,034 \$1,015,961	2022-2023 Actual \$5,400 \$11,800 \$65,440 \$35,200 \$30,663 \$39,866 \$31,864 \$2,685 \$59,658 \$59,658 \$55,512 \$64,403 \$1,287,653	2023-2024 Budget \$5,760 \$11,300 \$55,000 \$37,960 \$25,400 \$55,347 \$28,633 \$0 \$78,777 \$2,000 \$50,470 \$55,000 \$1,302,458	2024-2025 Budget \$4,234 \$7,900 \$45,185 \$32,795 \$15,400 \$39,692 \$22,427 \$14,000 \$59,240 \$1,000 \$14,502 \$59,850 \$1,142,098
Total Water Operating Expenses	\$3,013,384	\$4,017,845	\$3,997,101	\$3,572,314	\$4,043,170	\$4,195,125	\$4,259,674
Water Operating Income (Loss) Before Depreciaton	\$114,880	\$153,173	(\$1,025,368)	\$61,354	(\$8,170)	\$20,808	\$713,336
Water Depreciation Expense Water Operating Income (Loss)	\$256,037 (\$141,157)	\$341,383 (\$188,209)	\$338,236 (\$1,363,604)	\$314,050 (\$252,697)	\$335,130 (\$343,300)	\$365,000 (\$344,192)	\$275,093 \$438,243
Water Non-Operating Income (Expense)							
Interest (49210) Taxes & Assessments (49300) Other Income (49700) Bad Debt Recovery (49701) Rental Income (49910) Insurance Recovery (49702) Cap Facilities Income (49800) Capital Facility Expense (56885) Total Water Non-Operating Income Interloan Repymt.from Water to Sewer (xxxxxx)	\$111,252 \$565,321 \$6,475 \$0 \$28,281 \$0 \$8,156 \$0 \$719,485	\$148,336 \$753,761 \$8,633 \$0 \$37,708 \$0 \$10,875 \$0 \$959,313	(\$873) \$556,454 \$70,032 \$0 \$0 \$0 \$0 (\$4,149) \$621,464	(\$24,011) \$624,157 \$113,944 \$0 \$0 \$0 \$5,915 (\$7,715) \$712,290	\$55,802 \$652,922 \$13,344 \$468 \$33,408 \$51,286 \$0 (\$500) \$806,730	\$90,107 \$676,549 \$0 \$36,192 \$0 \$0 \$0 \$802,848	\$52,949 \$487,900 \$0 \$0 \$37,000 \$0 \$0 \$0 \$0 \$100,000)
Water Net Income (Loss)	\$578,328	\$771,104	(\$742,140)	\$459,593	\$463,430	\$458,656	\$916,091
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Item & Account Number	<u>2023-2024</u> YTD Mar.2024	2023-2024 TY Projected	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	<u>2023-2024</u> Budget	<u>2024-2025</u> Budget
SEWER FUND							
Operating Sewer Revenue							
Sewer Service Fees (42351)	\$2,546,204	\$3,394,939	\$2,971,700	\$3,099,878	\$3,236,621	\$3,284,888	\$3,376,361
Misc. Operations (42345)	\$0	\$0	\$0	\$0	\$0	\$0	
Total Sewer Operating Revenue	\$2,546,204	\$3,394,939	\$2,971,700	\$3,099,878	\$3,236,621	\$3,284,888	\$3,376,361
Sewer Operating Expenditures:							
Treatment & Disposal (57310)	\$2,186,052	\$2,914,736	\$2,372,264	\$2,442,977	\$2,911,566	\$2,715,565	\$2,706,161
Utilites (57320)	\$106,131	\$141,508	\$89,760	\$99,978	\$118,703	\$137,600	
Repair of Pipelines (57340)	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Repair of Pumps (57350)	\$58,266	\$77,688	\$12,147	\$52,740	\$40,529	\$20,000	\$21,000
Connection Fees (xxxxx)	\$4,270	\$5,693	\$0	\$0	\$100	\$0	
Other Sewer Operating Expenses (57390)	\$46,737	\$62,316	\$0	\$26,550	\$60,220	\$46,861	\$12,437
Total Sewer Operating Expenditures	\$2,401,456	\$3,201,941	\$2,474,171	\$2,622,245	\$3,131,118	\$2,925,026	\$2,918,715
Sewer General & Administrative (G&A):							
Sewer Salaries (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	\$98,263
Sewer Employee Benefits (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	\$9,138
Sewer OPEB Prefunding (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Sewer CalPERS (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Sewer Payroll Taxes (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Office Supplies & Postage (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Memberships (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities (xxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Travel & Education (xxxxx) Telephone/Internt (xxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
GASB75 Contra Exp.(Income) (xxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Water Conservation (xxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Bldg. & Grounds Maint (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Parking Rental Fees (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Directors Fees (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Engineering Svs. (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Accounting Svs (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	\$32,795
Legal Services (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	\$15,400
Billing (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Communications (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
General Election (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Insurance (xxxxx)	\$0	\$0	\$0	\$0	\$0	\$0	
Bad Debts (xxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Miscellaneous Sewer Expenses (xxxxxx)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Banking and Cr.Card Fees (xxxxx) Total Sewer G&A Operating Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Total Dewel Gun Operating Expenses	ΨU	φυ	φυ	φυ	φυ	Φ0	φ304,U1Z

Item & Account Number	<u>2023-2024</u> YTD Mar.2024	2023-2024 TY Projected	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	<u>2024-2025</u> Budget
Total Sewer Operating Expenses	\$2,401,456	\$3,201,941	\$2,474,171	\$2,622,245	\$3,131,118	\$2,925,026	\$3,302,786
Sewer Operating Income (Loss) Before Depreciaton	\$144,748	\$192,997	\$497,529	\$477,633	\$105,503	\$359,862	\$73,574
Sewer Depreciation Expense (xxxxx) Sewer Operating Income (Loss)	\$0 \$144,748	\$0 \$192,997	\$0 \$497,529	\$0 \$477,633	\$0 \$105,503	\$0 \$359,862	
Sewer Non-Operating Income (Expense) Interest (xxxxx) Taxes & Assessments (xxxxx) Other Income (xxxxx) Bad Debt Recovery (xxxxx) Insurance Recovery (xxxxx) Cap Facilities Income (xxxxx) Capital Facility Expense (xxxxx) Interloan Repymt.to Sewer from Water(xxxxx) Total Sewer Non-Operating Income GASB 87 Adjustments (Net)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$79,424 \$209,100 \$0 \$0 \$0 \$0 \$0 \$0 \$100,000 \$388,524
Sewer Net Income (Loss)	\$144,748	\$192,997	\$497,529	\$498,730	\$105,503	\$359,862	\$395,919
Water and Sewer Combined Net Income/Loss	\$723,076	\$964,101	(\$244,611)	\$958,323	\$568,933	\$818,518	\$1,312,010
Water Capital Projects Sewer Capital Projects Total Capital Projects	Ų. 20,010	, ,,,,,,,	(**- : ., - :)	4000,020	4000,000 [¥3.3,310	\$1,500,000 \$1,000,000 \$2,500,000