

**SUB-DISTRICT NO. 72D**  
**TREASURER'S REPORT 2021**  
 March 2021 through February 2022

RECEIVED  
 FEB 22 2022  
 DEPT OF WATER RESOURCES  
 SOUTHERN REGION

<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>INTEREST INCOME</b>					
CHECKING 3899	0.13	had to go back and add on the February 2021 Interest to			
SAVINGS 6788	0.66	get this to balance			
<b>Total INTEREST INCOME</b>	<b>0.79</b>			2.6	(1.8)
Late Fee-Assessments	177.50			72	105.5
<b>WATER USER'S FINANCE CHARGE</b>	<b>0.50</b>				0.5
Water User Yearly Assessment	6,350.01			7284.1	(934.1)
<b>Total Income</b>	<b>6,528.80</b>	<b>sessment collection vs budget revir</b>			6,528.8
<b>Gross Profit</b>	<b>6,528.80</b>	6,528.01 assessments, late fees finance ch		7358.7	(829.9)
<b>Expense</b>					
7230 assessment set to collect for year					
Bank Service Charges	5.00				0.0
Office Supplies	83.25	150.25	\$701.99 short our assessments	120.94	(37.7)
Rent Expense	62.00			54	8.0
<b>TREASURER</b>	<b>1,368.75</b>			1131	237.8
<b>WATERMASTER</b>					
WATERMASTER CONTRACT LABOR	4,912.50			116.5 write offs	(116.5)
WATERMASTER MILEAGE	2,017.37			3270	1,642.5
<b>Total WATERMASTER</b>	<b>6,929.87</b>			1722.76	294.6
<b>WORKMAN'S COMP</b>	<b>300.00</b>			4992.76	1,937.1
<b>Total Expense</b>	<b>8,748.87</b>			300	0.0
<b>Net Ordinary Income</b>	<b>-2,220.07</b>			exp 6715.2	2,033.7
<b>Net Income</b>	<b>-2,220.07</b>			643.5	(2,863.6)
STARTING BALANCE	\$6,050.50			STARTING B	\$6,397.75
ADJUSTED STARTING BALANCE	\$6,050.50			INCOME	\$7,358.70
INCOME	\$6,528.80			EXPENSES	-\$6,715.20
EXPENSES	-\$8,748.87			ACCOUNTS I	-\$4.00
ACCOUNTS RECEIVABLES		770.22 checking		ENDING BAL	\$7,037.25
ENDING BALANCE	\$3,830.43	3060.21 savings			
	actual 3/1//21-2/19/22	3830.43			
		\$2,220.07			
	actual 3/1//21-2/19/22	2220.07			



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YEAR		hours	\$20	\$25	Difference of \$20/hr & \$25/hr	Averaged Over 3 Years @ \$20/hr	Averaged Over 3 Years @ \$25/hr	Difference of \$20/hr & \$25/hr
2019	Watermaster	137.5	\$ 2,750.00	\$ 3,437.50	\$ 687.50	\$ 2,903.33	\$ 3,629.17	\$ 725.83
	Treasurer	59.3	\$ 1,186.00	\$ 1,482.50	\$ 296.50	\$ 1,213.00	\$ 1,516.25	\$ 303.25
2018	Watermaster	163.5	\$ 3,270.00	\$ 4,087.50	\$ 817.50			
	Treasurer	56.55	\$ 1,131.00	\$ 1,413.75	\$ 282.75			
2017	Watermaster	134.5	\$ 2,690.00	\$ 3,362.50	\$ 672.50			
	Treasurer	66.1	\$ 1,322.00	\$ 1,652.50	\$ 330.50			

AVG MILEAGE OVER 3 YEARS					
2019	2018	2017		# of years	Avg \$ Miles
\$1,616.46	\$1,722.76	\$1,299.73	\$4,638.95	3	\$1,546.32

AVG EXPENSES OVER 3 YEAR					
2019	2018	2017		# of years	Avg \$ Expenses
\$6,057.31	\$6,715.20	\$5,831.23	\$18,603.74	3	\$6,201.25

AVERAGE SUPPLIES OVER 3 YRS					
2019	2018	2017		# of years	Avg \$ Supplies
145.25	174.94	191.5	511.69	3	170.5633333



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TREASURER'S REPORT EXPENSE COMPARISON FOR 2019 & 2020			
	2020	2019	
Expense			
Bank Service Charges	35.00		(35.00)
Office Supplies	202.33	148.7	(53.63)
Rent Expense	56.00	56	0.00
TREASURER	1,397.25	1186	(211.25)
WATERMASTER			
WATERMASTER CO	4,287.50	2750	(1,537.50)
WATERMASTER MII	1,870.49	1616.46	(254.03)
Total WATERMASTER	6,157.99	4366.46	
WORKMAN'S COMP	300.00	300.15	0.15
Total Expense	8,148.57	6057.31	(2,091.26)
Brent's hours at \$20 vs \$25			
\$ 4,287.50	171.5	\$ 25.00	
\$ <u>3,430.00</u>	171.5	\$ 20.00	
\$ 857.50			



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**Ordinary Income/Expense**

**Income**

**INTEREST INCOME**

CHECKING 3899 0.13

SAVINGS 6788 0.66

Total INTEREST INCOME 0.79

Late Fee-Assessments 177.50

WATER USER'S FINANCE CHARGE 0.50

Water User Yearly Assessment 6,350.01

Total Income 6,528.80

Gross Profit 6,528.80

**Expense**

Bank Service Charges 5.00

Office Supplies 83.25

Rent Expense 62.00

TREASURER 1,368.75

**WATERMASTER**

WATERMASTER CONTRACT LABOR 4,912.50

WATERMASTER MILEAGE 2,017.37

Total WATERMASTER 6,929.87

WORKMAN'S COMP 300.00

Total Expense 8,748.87

Net Ordinary Income -2,220.07

Net Income -2,220.07

STARTING BALANCE \$6,050.50

ADJUSTED STARTING BALANCE \$6,050.50

INCOME \$6,528.80

EXPENSES -\$8,748.87

ACCOUNTS RECEIVABLES

ENDING BALANCE \$3,830.43



# TREASURER REPORTS 3 YEAR COMPARISON

	2019	2018	2017	AVG over 3 years
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>INTEREST INCOME</b>				
CHECKING 3899	0.22			
SAVINGS 6788	2.98	2.60	2.09	
<b>Total INTEREST INCOME</b>	3.20	2.60	2.09	\$2.63
Late Fee-Assessments	62.12	72.00	102.82	\$78.98
Reimbursement of Expense		26.00	-71.88	
<b>WATER USER'S FINANCE CHARGE</b>	2.00		1.00	
Water User Yearly Assessment	7,124.01	7,284.10	7,221.80	\$7,209.97
<b>Total Income</b>	7,191.33	7,384.70	7,255.83	
<b>Gross Profit</b>	7,191.33	7,384.70	7,255.83	\$7,277.29
<b>Expense</b>				
Bank Service Charge		26.00	28.00	\$18.00
Office Supplies	148.70	120.94	139.50	\$136.38
Rent Expense	56.00	54.00	52.00	\$54.00
TREASURER	1,186.00	1,131.00	1,322.00	\$1,213.00
WATERMASTER				
WATERMASTER CONTRACT LABOR	2,750.00	3,270.00	2,690.00	\$2,903.33
WATERMASTER MILEAGE	1,616.46	1,722.76	1,299.73	\$1,546.32
<b>Total WATERMASTER</b>	4,366.46	4,992.76	3,989.73	
Write Offs		116.50		
WORKMAN'S COMP	300.15	300.00	300.00	\$300.05
<b>Total Expense</b>	6,057.31	6,741.20	5,831.23	\$6,209.91
<b>Net Ordinary Income</b>	1,134.02		1,424.60	
<b>Net Income</b>	1,134.02	643.50	1,424.60	\$1,067.37
<b>STARTING BALANCE</b>	7,037.25	6,397.75	4,968.19	
Interest not added yet-report ended reconciliation	0.18		0.26	
<b>ADJUSTED STARTING BALANCE</b>	7,037.43			
<b>INCOME</b>	7,191.33	7,384.70	7,255.83	
<b>EXPENSES</b>	-6,057.31	-6,741.20	-5,831.23	
<b>ACCOUNTS RECEIPVABLES</b>	-2.00	-4.00	5.00	
<b>ENDING BALANCE</b>	8,169.45	7,037.25	6,398.05	



COMPARISON FOR ANALYSIS OF HOURLY RATES FOR THE YEAR FOR WATERMASTER & TREASURER @ \$20 & \$25 PER HOUR										
YEAR	WHO?	HOURS	20/HR	25/HR	\$ Difference at \$20/hr vs \$25/hr	Averaged Over 3 Years @ \$20/hr	Averaged Over 3 Years @ \$25/hr	Average \$ Difference at \$20/hr vs \$25/hr	Average hrs over 3 years Watermaster	Average hrs over 3 years Treasurer
2019	Watermaster	137.5	\$ 2,750.00	\$ 3,437.50	\$ 687.50	\$ 2,903.33	\$ 3,629.17	\$ 725.83	145	61
	Treasurer	59.3	\$ 1,186.00	\$ 1,482.50	\$ 296.50	\$ 1,213.00	\$ 1,516.25	\$ 303.25		
2018	Watermaster	163.5	\$ 3,270.00	\$ 4,087.50	\$ 817.50					
	Treasurer	56.55	\$ 1,131.00	\$ 1,413.75	\$ 282.75					
2017	Watermaster	134.5	\$ 2,690.00	\$ 3,362.50	\$ 672.50					
	Treasurer	66.1	\$ 1,322.00	\$ 1,652.50	\$ 330.50					



BUDGET

	2019	2018	2017	2020	2021
<b>Proposed Expenses</b>					
Watermaster Wages (300 hours @ \$20/hr)	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$4,500.00
Secretary/Treasurer Wages (520/hr not to exceed 100 hours)	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Workers Comp	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00
Vehicle Mileage (3700 miles @ \$0.535/mile)	\$1,980.00	\$1,980.00	\$1,980.00	\$1,980.00	\$1,900.00
Supplies/misc	\$400.00	\$400.00	\$400.00	\$400.00	\$300.00
Contingency	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$500.00
<b>TOTAL PROPOSED BUDGET</b>	<b>\$12,230.00</b>	<b>\$12,230.00</b>	<b>\$12,230.00</b>	<b>\$12,230.00</b>	<b>\$9,550.00</b>
 Carryover	 \$5,000.00	 \$4,000.00	 \$3,000.00	 \$3,250.00	
<b>TOTAL AMOUNT TO COLLECT</b>	<b>\$7,230.00</b>	<b>\$8,230.00</b>	<b>\$9,230.00</b>	<b>\$8,980.00</b>	
 Remaining 2019 carryover					
 <b>Budget Apportionment</b>					
Total 2019 Delivery (24-hr cfs)	\$22,308.20			\$22,308.20	
Assessment Cost Factor (per 24-hr cfs)					
Minimum Charge					



WATER DISTRICT 72D  
PROPOSED BUDGET 2021

WATER DISTRICT 72D  
PROPOSED BUDGET 2022

March 15, 2021		actual 2021	Difference between budget & actual	March 21, 2022	
<b>Proposed Expenses</b>				<b>Proposed Expenses</b>	
Watermaster Contract Labor	\$4,500.00	\$4,912.50	-\$412.50	Watermaster Contract Labor	\$5,000.00
(180 hours @ \$25/hr)				(180 hours @ \$25/hr)	
Secretary/Treasurer Contract Labor	\$2,000.00	\$1,368.75	\$631.25	Secretary/Treasurer Contract Labor	\$2,000.00
(80 hours @ \$25/hr)				(80 hours @ \$25/hr)	
Workers Comp	\$350.00	\$300.00	\$50.00	Workers Comp	\$350.00
Vehicle Mileage	\$1,900.00	\$2,017.37	-\$117.37	Vehicle Mileage	\$2,200.00
(3,392 miles @ \$0.56/mile)				(3,392 miles @ \$0.56/mile)	
Supplies/misc (including post office box rental expense)	\$300.00	\$150.25	\$149.75	Supplies/misc (including post office box rental expense)	\$300.00
Contingency	\$500.00		\$500.00	Contingency	\$500.00
<b>TOTAL PROPOSED BUDGET</b>	<b>\$9,550.00</b>	<b>\$8,748.87</b>	<b>\$801.13</b>	<b>TOTAL PROPOSED BUDGET</b>	<b>\$10,350.00</b>
Amount to use out of \$6050.50 carryover from 2020 to cover Proposed Budget	\$3,300.00				
<b>TOTAL AMOUNT TO COLLECT</b>	<b>\$6,250.00</b>	<b>6,528.01</b>	<b>-\$278.01</b>	<b>TOTAL AMOUNT TO COLLECT</b>	<b>\$10,350.00</b>
Remaining amount of 2021 carryover out of a total of \$3,830.34	\$530.43				

Budget Apportionment  
Total 2020 Carryover (24 hrs @ \$9)  
Assessment Cost Factor (per 24 hrs @ \$9)  
Minimum Charge

\$22,308.20  
done by Cindy

251.27

Amount to use out of \$6050.50 carryover from 2020 to cover  
Proposed Budget

\$3,300.00

293.33  
42.06

Amount to use out of \$3,830.34 carryover from 2021 to cover  
Proposed Budget  
Remaining amount of 2021 carryover out of a total of \$3,830.34