

**Wigwam Mutual Water Company
2011-2012 Operations "Cash" Budget**

	2012-2013 Actual Income/Expense	2013-2014 Proposed Budget
Income/Expense		
Income		
7 Base Fee	124,037	124,000
8 Usage Fee	153,829	160,000
9 Late Fee	10,840	10,000
10 Door Fee	100	100
11 Tap Fee	1,600	0
12 NSF Fee	420	400
13 Online Fee	3,508	3,000
14 Inspection Fee	0	0
15 Meter Fee	3,200	0
16 Premises Use Fee	926	900
20 Misc Fee 1	5,131	0
22 Accounts Receivable	-10,725	0
BILLED TOTAL	289,226	298,400
CASH RECEIVED	299,951	298,400
EXPENSE		
Water Delivery Expense		
25 Water Operator	18,985	19,000
26 Water Operator per Diem	6,062	6,500
27 Continuing Education	60	300
28 Chemicals, Filters	2,216	2,500
29 Water Testing	3,077	3,200
30 Utilities	10,959	11,000
31 FMIC Assessments	15,122	15,122
32 Royalty	8,330	8,500
33 Security	1,291	1,300
Total Expense Water Delivery	66,102	67,422
General Operating Expense		
37 Accounting	15,971	16,000
38 Advertising (Web Site)	31	100
39 Bank Fees	345	300
40 Administration	22,590	22,228
41 Insurance	10,918	11,000
42 Legal, Engineering, Consulting Fees	8,347	5,000
43 Auto Expense/Travel/Meals	2,026	2,000
44 Misc. Expense & Casualty Loss	6,705	6,500
45 Office Equip Purchase Lease	1,279	1,300
46 Office Supplies	3,530	3,600
47 Permits, Licenses, Fees, Taxes	2,335	2,400
48 Post Office Box & Postage	3,514	3,500
49 Repairs & Maintenance General	11,474	12,000
50 Repairs & Maintenance WO	28,738	29,000
51 Repairs & Maintenance WO per Diem	9,178	12,000
52 Telephones/Internet Site/Communications	5,566	5,600
53 Office Rent	1,939	1,939
54 Dues & Subscriptions	2,187	2,200
55 Small Tools	81	100
Total General Operating Expense	136,754	136,767
Financial Expense		
58 Debt Payment A	85,258	82,096
Debt Payment 1	4,087	4,088
Debt Payment 2	5,025	7,235
59 Payment Reserve	0	0
60 Depreciation	0	0
61 Refunds or Rebates	118	500
Financial Expense Total	94,488	93,919
Total Expenses	297,344	298,108
Operation Positive or Negative	2,607	292

Foot Notes

- 7 Minimum Charge is \$40 per month with no water use.
- 8 based on water used charged by stepped up tier rates
- 9 late payment fee
- 10 payment picked up at customer's door before shut off.
- 11 an initial fee charged for capital expense projects from time to time for a physical water tap.
- 12 fee charged for insufficient funds from check written by customer.
- 13 charge to process credit card payments
- 14 fee charged at time of new construction for pipeline to cover costs of Water Operator to inspect.
- 15 fee to cover cost of electronic meter installed for new construction.
- 16 fee charged to third parties for rental of radio equipment space at water storage tanks.
- 20 any fee not described anywhere else.
- 22 payment outstanding due to vacant homes that will be collected in the future.

- 25 a Colorado State licensed professional that maintains and operates the water system in the field as well as performing other duties.
- 26 repayment to operator for fuel, tires, truck, vacation time.
- 27 paid time and supplies to operator for State required training
- 28 supplies for the water treatment process
- 29 requirement by the State and EPA which results in CCR to consumers each year in July.
- 30 electric costs for facilities
- 31 fee charged by ditch company that replaces water pumped from the Fountain Creek.
- 32 fee charged by third party contract for original water company shares purchased.
- 33 alarm monitoring

- 37 covers general accounting, customer service, bill processing, and tax returns
- 38 fee to maintain web site
- 39 fees charged by bank for banking
- 40 cost to manage company business and file monthly state reports, etc.
- 41 as required by State, Federal, CDOT and BNSF Railroad
- 42 covers outside engineering, software development, and legal
- 43 Covers manager meetings and travel.
- 44 any misc. item not covered anywhere else
- 45 copy, postage & folding machines, computer equipment, etc.
- 46 printing costs, paper, folders, pens, paperclips, other
- 47 requirements by government agencies
- 48 given
- 49 costs associated with repairs or maintenance with respect to parts, etc.
- 50 costs associated with repairs or maintenance with respect to labor by Water Operator.
- 51 costs associated with repairs or maintenance with respect to labor by Water Operator per diem
- 52 given
- 53 given
- 54 fees required by entities associated with the business of community water systems.
- 55 given

- 58 primary debt payments to banks for capital expense or refinancing of operation
- 59 reserve set aside for emergency events. Required by the Federal Government if the system has a Federal loan.
- 60 amount set aside to meet replacement of facilities over time. Required by the Federal Government if the system has a Federal loan.
- 61 payments made to customers that have overpaid.