

**HKUI CASH FLOW / BUDGET REPORT - USING ACCRUAL METHOD
BEFORE DEPRECIATION AND CAPITALIZATION - Interest and
Principle Combined**

Thru January 31, 2023		Un Audited	5% Rate Increase 3 Quarters <u>Adopted Budget 2024</u>	<u>Thru November 2024</u>	<u>Working Budget 2025</u>	5% Rate Increase 3 Quarters	8% Rate Increase 3 Quarters
Ordinary Income/Expense							
Income (Billings Amortised)							
460 · Unmetered Water Revenue							
	460.1 · Unmetered Sales to Residential		225,190.83	227,108	227,108.00	235624.55	240734.48
Total 460 · Unmetered Water Revenue			225,190.83	227,108	227,108.00	235624.55	240734.48
461 · Metered Water Revenue							
	461.2 - Abatements			(543)			179140
474 · Other Water Revenues							
	01 · Reconnect Fee		0.00		0.00	0.00	0.00
	02 · Tap Fees		5,000.00		5,000.00	5,000.00	5,000.00
	03 · Finance Charges		0.00		0.00	0.00	0.00
	04 - Capital Recovery Fee		24,500.00	30,600	30,600.00	30,600.00	30,600.00
	06 - Extra meter readings		-	45	-	-	-
	474 · Other Water Revenues - Other		-		-	-	-
Total 474 · Other Water Revenues			29,500.00	30,645	35,600.00	35,600.00	35,600.00
Total Income			420,690.83	426,092	431,708.00	446,562.05	455,474.48
Total Billed							
Expense							
600 - Operating Expenses							
	602 - Lab Testing		(6,500.00)	3,420	(4,500.00)	(4,500.00)	(4,500.00)
	615 - Purchases Power (Watershed Electric)		(24,000.00)	18,489	(24,000.00)	(24,000.00)	(24,000.00)
Generators	616 · Fuel for Power Production		(300.00)	2,707	(1,600.00)	(1,600.00)	(1,600.00)
	618 · Chemicals		(2,600.00)	3,734	(3,800.00)	(3,800.00)	(3,800.00)
620 · Material and Supplies							
	620.01 · Office Supplies		(3,000.00)	1,085	(3,000.00)	(3,000.00)	(3,000.00)
	620.03 · Parts/Materials (#2)Maintenance		(22,500.00)	12,948	(22,500.00)	(22,500.00)	(22,500.00)
	620 · Material and Supplies - Other			85.27			
Total 620 · Material and Supplies			(25,500.00)	14,119	(25,500.00)	(25,500.00)	(25,500.00)
630 · Operations Contractual Services							
	630.01 · Water Operator-Contract Labor		(70,200.00)	22,686	(40,000.00)	(40,000.00)	(40,000.00)
	630.02 · Administrative Services		(40,000.00)	15,724	(20,000.00)	(20,000.00)	(20,000.00)
	630.03 · SCADA				(3,600.00)	(3,600.00)	(3,600.00)
	630.04 - Contractual Services - Other						
Total 630 - Operations Contractual Services					(63,600.00)	(63,600.00)	(63,600.00)
631 · Professional & Legal Fees							
	631.01 Legal Fees		(7,585.00)	(16,585)			
	631.01 Legal Fees				(7,585.00)	(7,585.00)	(7,585.00)
	631.02 Bookkeeping Fees				(9,000.00)	(9,000.00)	(9,000.00)
	631.03 Tax Accounting Fees				(3,415.00)	(3,415.00)	(3,415.00)
Total 631 - Professional and Legal Fees					(20,000.00)	(20,000.00)	(20,000.00)
632 Contract Services SCADA							
	632 Contract Services SCADA		(3,600.00)	11,964			
	636.2 - Contract Services (Field Crew OA Reimbursable)		(136,000.00)	114,929	(150,263.00)	(150,263.00)	(150,263.00)
	636.3 Backhoe / Tractor Repairs		(6,000.00)	400	(6,000.00)	(6,000.00)	(6,000.00)

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				2,314			
		Total 630 · Contractual Services	(263,385.00)	151,432	(239,863.00)	(239,863.00)	(239,863.00)
		640 · Rents	(6,000.00)	2,000	(6,000.00)	(6,000.00)	(6,000.00)
		645 · Training	0.00		(5,000.00)	(5,000.00)	(5,000.00)
		650 - Transportation Expenses (Fuel Repairs etc)	(11,000.00)	8,637	(11,000.00)	(11,000.00)	(11,000.00)
		651 · Road Repairs	0.00				
		655 · Insurance Expense	(10,000.00)	5,562	(10,000.00)	(10,000.00)	(10,000.00)
		665 · Regulatory Commission Expenses	(1,605.00)		(1,605.00)	(1,605.00)	(1,605.00)
		675 · Office Expenses					
		675.01 · Office Communications	(3,100.00)	3,591	(3,100.00)	(3,100.00)	(3,100.00)
		675.03 · Cellular Phone Expense	(700.00)	65	(700.00)	(700.00)	(700.00)
		675.04 · Postage - Stamps	(2,000.00)	477	(2,000.00)	(2,000.00)	(2,000.00)
		675.09 · Association Memberships	(400.00)	400	(1,000.00)	(1,000.00)	(1,000.00)
		675.11 · Other Misc. Expenses	(800.00)	2,674	(800.00)	(800.00)	(800.00)
		675.12 - Bank and Credit Card Fees	(3,000.00)	831	(3,000.00)	(3,000.00)	(3,000.00)
		675.13 - Office Computer Software			(1,500.00)	(1,500.00)	(1,500.00)
		Reconciliation Misc Credit					
		Total 675 · Miscellaneous Expenses	(10,000.00)	8,038	(12,100.00)	(12,100.00)	(12,100.00)
		Total 401 · Operating Expenses	(360,890.00)	218,137	(379,542.00)	(379,542.00)	(379,542.00)
		408 - Taxes Other than Income (Gross Receipts Tax)	(8,600.00)	8,740	(8,600.00)	(8,600.00)	(8,600.00)
		427 · Loan Expense - (Loan Payments) Int and Principle	(25,974.00)		(25,974.00)	(25,974.00)	(25,974.00)
		Total Cash Outlays	(395,464.00)	226,877	(414,116.00)	(414,116.00)	(414,116.00)
		Net Positive Cash (From Operations)	25,226.83	199,215	17,592.00	32,446.05	41,358.48
		Capital Improvements					
				-			
		Acct 304, 307, 311, 320 1 Reservoirs and Source Water - Structures Wells and Pumps	(85,000.00)	112,419	(23,000.00)	(23,000.00)	(23,000.00)
		2 Master Meters Contingency	(8,000.00)		(8,000.00)	(8,000.00)	(8,000.00)
		Acct 309 3 Distribution Mains	(84,150.00)	103,094	(50,000.00)	(50,000.00)	(50,000.00)
		Acct 331 Transmission Mains	-		-	-	-
		Acct 334 4 Taps AMR and Meter Pit Replacements	0.00		0.00	0.00	0.00
		Acct 343 5 Office Computers/Security Cameras	0.00		0.00	0.00	0.00
		Sub Total	(177,150.00)	215,513.16			
		Net Cash Before Adjusting for Principle Paid and Capitalization	(151,923.17)	(16,297.98)	(63,408.00)	(48,553.95)	(39,641.52)
				are summed into			
				Summation of all	+		