Tooley Water District Budget Committee Agenda

FISCAL YEAR 2018/2019 Budget

Version 1.1 (updated 5/1/18)

Meeting Date: Thursday, May 17, 2017 5:00pm

Location: Northern Wasco County Public Utility District Board Room

Type of meeting
Budget Committee Meeting

Chairperson
To Be Determined

Minute keeper
To Be Determined

Topics

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Item 1 - Approval of Agenda – Carol Mauser

Item 2 – Approval of 2017/2018 Minutes – Carol Mauser

Tooley Water District
2017 Budget Meeting
The Dalles, Oregon 97058
June 1, 2017

Present: Carl Carson, John Amery, Richard Pontow, Edith Pontow, Kay Pratt, Carol Mauser, John & Jane Crompton, Jill Amery, David Child, Debbie Jones

Attending by Skype: Dave Pratt , Larry and Susie Russ

The meeting was called to order by Carl Carson at 7:00 p.m. at The Dalles PUD, and turned over to John Amery to read the minutes of the 20th of June 2016 Budget hearing meeting held At Mid-Columbia Medical Center in Conference Room 1. At the conclusion of the minutes there Was a motion made by Carl Carson and 2nd by Richard Pontow to accept the minutes as read. Motion was carried unanimously.

John took a moment to explain and hand out the budget agenda for the meeting and the necessary changes.
Item 3: In an attempt to follow **Oregon budget committee standards; Tooley Water District Board** Developed a five new public positions for the budget committee. The budget committee consists of the members of the local governing body and serve terms of 3 years. Terms are staggered so that about one-third of the appointed terms end each year.

The following people were appointed by the Tooley Water Board"

Position 1: **Expires 7/1/2017** Sussan Russ
Position 2: **Expires 7/1/2017** Kay Pratt
Position 3: **Expires 7/1/2018** Larry Russ
Position 4: **Expires 7/1/2018** Jan Crompton
Position 5: **Expires 7/1/2019** Carol Mauser

Carol Mauser was nominated as Chair person– John Amery made a motion to accept her as Chairm person and seconded by Debbie Jones- passed unanimously.

Secretary - Jan Crompton was nominated- Motion was made by Debbie Jones and seconded By Kay Pratt- motion carried unanimously.

Motion was made by Kay Pratt to use the 2016-2017 Budget Statement as a reference for the 2017-2018 budget.

Revenue Forecasts

Tooley Water District's Revenue is a contribution of three primary factors:

1. Base Water rates
2. Variable water rates

3. Customer usage

The base water rates are pretty easy to forecast, however variable water rates and customer usage are considerably more difficult.

We need a different method of calculating revenue due to cycles- plus we are always 1 month Behind.

The 2017-18 Proposed Budget is to use :

1. Increased rates across the Board on water rates.
2. Increase Maintance & Repairs from $900 to $5000
3. Increase contingency from $2820 up to $7000, in order to make repairs. Use the Current savings to make repairs that have been put off.

Larry had a question about the $2500 budgeted for repairs- the quote for the road repairs only had one quote for $6000.

4. Capital Equipment for $2500 we could not go over.

The Base rate will go up 15% from $51.65 to $59.40

Also the usage will go from $2.55 to $2.93.

Currently the Board Members receive free Base Rate. According to State Ethics rules we cannot receive greater than $600 per year. The $51.65 x 12 = $619.80.

John is recommending that the District pay Board Members $50 per meeting attended.
This would increase the revenue by $3000 per year.

Item 7. Question of Transactions

Do we have a project list of items. We had asked Hiland for recommendations 2 years ago. They recommended :

1. **Slow turn on pumps- to reduce to slow or partial start motors to prevent massive Surges with the current pumps when the start now. Would extend life of pumps .**
2. **A Larger Reservoir- from 9,000 gallons to 60,000 gallons higher on the Hill.**

John went over the proposed budget for the year. Kay Pratt made a motion to accept The Budget as Read and it was Seconded by Richard Pontow. Passed unanimously.

Item 9: Proposed Budget

Base Rate with Rate Increase =	**$33,120**
From Board	**3,000**
Interest earned	**~~35~~**
Total	**~~$36,455~~**

Increase the Capital Outlay from $2500 to $5000
Increase Contingencies from $2500 to $7500

Question was asked what Hiland is doing during their 2nd trip during the month. They are checking the function of the pumps and chlorine levels at both wells and checking

The functioning of the Chorinators and their repairs. They also check other things as well.

Kay Pratt made a motion to accept the new proposed Budget for 2017- 2018, the motion was seconded by Debbie Jones.

The next budget meeting will be at the Wasco County PUD at 7:00 p.m. on the 15th of June 2017.

The meeting was adjourned at 8:43 p.m. by Carl Carso.

Item 3 – Election of Officers – Carol Mauser

The following 10 individuals constitute the Tooley Water District Budget Committee:

Budget Members (appointed by the board)
Position 1 - Expires 7/1/20: Sam Sprenger
Position 2 - Expires 7/1/20: David Child
Position 3 - Expires 7/1/18: Larry Russ
Position 4 - Expires 7/1/18: Kay Pratt
Position 5 - Expires 7/1/19: Susan Russ

Board Members (elected)
Position 1 - Expires 6/30/21: John Amery
Position 2 - Expires 6/30/21 : Richard Pontow
Position 3 - Expires 6/30/19: Carol Mauser
Position 4 - Expires 6/30/19: David Pratt
Position 5 - Expires 6/30/19: Debby Jones

Elections:
Chair: _____
Secretary: _____

Item 4 – Budget Statement – John Amery

Tooley Water District

Budget Statement

Fiscal Year 2018 / 2019

By John Amery – Board Member / Treasurer – Tooley Water District

Overview Statement

In general I feel the 2017/18 budget served Tooley Water District well. Tooley's revenue to date is slightly below our original projections. Current expenses are in line with amounts budgeted. I am recommending this year's budget and revenue projections be modeled after last year.

I am projecting a 1.8% increase in expenses for the fiscal year 2018/2019. Therefore, I am recommending an increase in rates across the board of 1.8% to cover those projected cost increases.

Revenue projection

For this fiscal year (2017/2018) we projected revenue of $36,155 to be received from water sales and bank interest. After depositing March's water revenues, Tooley Water District has received $30,298.17 in water sales along with $31.30 in interest earned for a total of $30,329.47. It should be noted there is a month lag between when a user pays for water and when Tooley Water District books that payment. Thus we have 2 months to generate $5,825.53 in order to meet our projected revenue. Last year Tooley Water District received only $3,771.58 aggregate for the last two months of the fiscal year. As rates were increased 15% since last year I would expect additional water revenue of $4,337.32 and $8 in interest for a total projected fiscal year revenue of $34,674.79 to be received by June 30, 2018. If correct this would be $1,480 below my original projection. It should be noted that last fiscal year's final two months of revenue were very low. I am recommending we keep our projections where they are to see if the same trends take place again this year.

Budgeted vs actual expenses.

For the fiscal year (2017/2018) budget Tooley Water District knew they would have additional expenses as there were known maintenance issues that needed to be resolved. Tooley Water District was able to keep costs down while resolving those issues. Also, a mild winter helped. Tooley Water District budgeted $5,000 in maintenance and repairs and an additional $7,500 in contingency in order to ensure available funding for system maintenance during the 2017/2018 budget year. To date, Tooley Water District has only spent $1,810.42 on maintenance and repairs. All other budget categories and sub items appear to be in line with actual spending. For most budget categories I am at most recommending minor changes.

The following are my recommended changes:

1. Tooley Water District's maintenance contractor Hiland Water Corp has informed us they will be increasing our ongoing maintenance services 2.23% from $1,715 to $1,755 per month. I have increased the Operating Expenses budget line to reflect this increase.
2. Upon review of Tooley Water District's property insurance values there is concern that Tooley Water District might not be able to rebuild infrastructure given the currently insured values. Tooley Water District is asking our maintenance contractor to review these values. I have increased Tooley's Liability/Property insurance budget line item from $1,575 to $2,000 in anticipation that our insurance rates will likely increase. However, the actual amount of potential increase is currently unknown.
3. The cost of website hosting increased more than anticipated last year. Thus, I have increased the Computer and Internet budget sub line item from $110 to $125.
4. I expect to send out letters to to Tooley Water District members rather than hand delivering notices as has been done in the past. Thus I have increased the Postage and Delivery line item from $40 to $100.
5. I have reduced the budget line item for copies from $360 to $200.
6. I have increased the Workmans Comp budget line item 2% to match last year's trend.

The summary of these changes resulted in a 1.8% increase in Tooley's budget from $45,247.00 to $46,059.24.

Net income/loss to date

As of the April 2018 board meeting Tooley Water District booked revenues of $30,329.47 and expenditures of $21,907.44 for a net income of $8,422.03 during the 2017/2018 fiscal year.

It should be noted that Tooley Water District has not yet expended any funds towards capital projects this fiscal year. Tooley budgeted $5k for capital projects. Also, as previously noted, maintenance and repair costs have been lower than originally projected due to cost savings and a mild winter.

Balancing the budget from savings

Similar to last year, I am recommending for fiscal year 2018/2019 that Tooley Water District balance the difference of revenue projections of $36,809.16 and a budget of $46,059.24 with the ability to draw up to $9,250.08 from savings. As of 4/10/18 Tooley Water District had $41,746.41 in available cash so I feel this is an acceptable risk and allows for a budget with a $7,500 contingency in the event issues arise.

Summary of 2017/18 Budget	
Projected Revenue:	$36,809.16
Projected Expenses (includes contingency):	$46,059.24
*Budget from savings:	$9,250.08

Tooley Water District
Profit & Loss Budget Performance
April 2018

	Apr 18	Budget	% of Budget	Jul '17 - Apr 18	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
Water Revenue							
Base Water Sales	4,318.02	0.00	100.0%	9,220.07	0.00	100.0%	0.00
Customer CC Passthrough	0.00	0.00	0.0%	101.50	0.00	100.0%	0.00
Water Revenue - Other	0.00	2,441.18	0.0%	20,976.60	30,163.87	69.5%	36,120.00
Total Water Revenue	4,318.02	2,441.18	176.9%	30,298.17	30,163.87	100.4%	36,120.00
Total Income	4,318.02	2,441.18	176.9%	30,298.17	30,163.87	100.4%	36,120.00
Expense							
Capital Improvements	0.00	2,500.00	0.0%	0.00	2,500.00	0.0%	5,000.00
Contingency	0.00	2,500.00	0.0%	0.00	2,500.00	0.0%	7,500.00
Materials and Services							
Computer and Internet Expenses	0.00			121.05	110.00	110.0%	110.00
Copies	0.00	30.00	0.0%	49.32	300.00	16.4%	360.00
Dues and Fees	0.00	58.33	0.0%	218.01	583.34	37.4%	700.00
Liability Insurance	0.00	0.00	0.0%	1,570.00	1,575.00	99.7%	1,575.00
Maintenance and Repairs	0.00	416.00	0.0%	1,810.42	4,160.00	43.5%	5,000.00
Network Monitoring Maintenance	0.00	0.00	0.0%	0.00	0.00	0.0%	300.00
Office Supplies	0.00	0.00	0.0%	39.99	60.00	66.7%	100.00
Operating Expenses							
Activation Fees Passthrough	0.00			60.00			
Customer CC pass through	0.00	0.00	0.0%	136.50	0.00	100.0%	20.00
Hiland Base Maintenance Fee	0.00	1,715.00	0.0%	15,435.00	17,150.00	90.0%	20,580.00
Total Operating Expenses	0.00	1,715.00	0.0%	15,631.50	17,150.00	91.1%	20,600.00
Postage and Delivery	0.00	3.33	0.0%	19.60	33.30	58.9%	40.00
Total Materials and Services	0.00	2,222.66	0.0%	19,459.89	23,971.64	81.2%	28,785.00
Personal Services							
Boardmember Incentives	0.00	250.00	0.0%	1,800.00	2,500.00	72.0%	3,000.00
Boardmember training/meetings							
Meeting Copies	0.00	0.00	0.0%	-14.20	0.00	100.0%	0.00
Boardmember training/meetings - Other	0.00	20.83	0.0%	0.00	208.34	0.0%	250.00
Total Boardmember training/meetings	0.00	20.83	0.0%	-14.20	208.34	-6.8%	250.00
Crime Bond	0.00			100.00	100.00	100.0%	100.00
Workmans Compensation Insurance	0.00	0.00	0.0%	561.75	600.00	93.6%	612.00
Total Personal Services	0.00	270.83	0.0%	2,447.55	3,408.34	71.8%	3,962.00
Total Expense	0.00	7,493.49	0.0%	21,907.44	32,379.98	67.7%	45,247.00
Net Ordinary Income	4,318.02	-5,052.31	-85.5%	8,390.73	-2,216.11	-378.6%	-9,127.00
Other Income/Expense							
Other Income							
Interest Income	7.92	1.75	452.6%	31.30	17.50	178.9%	21.00
Total Other Income	7.92	1.75	452.6%	31.30	17.50	178.9%	21.00
Net Other Income	7.92	1.75	452.6%	31.30	17.50	178.9%	21.00
Net Income	**4,325.94**	**-5,050.56**	**-85.7%**	**8,422.03**	**-2,198.61**	**-383.1%**	**-9,106.00**

Item 5 – Current budget (2017/2018) performance to date

Item 6 – 2018/2019 Proposed Budget

Tooley Budget 2018/19

Version 1.0 – 4/30/18

		2016/17	% Change	2017/18	% Change	2018/19
Revenue						
Revenue	Revenue	$28,800.00	15.00%	$36,120.00	1.80%	$36,770.16
Revenue	Interest Income	$21.00	66.67%	$35.00	11.43%	$39.00
Total Revenue						
	Totals	**$28,821.00**	25.45%	**$36,155.00**	1.81%	**$36,809.16**
Expenses						
Capital Outlay	Capital Improvements	$2,500.00	100.00%	$5,000.00	0.00%	$5,000.00
	Totals	**$2,500.00**		**$5,000.00**		**$5,000.00**
Materials and Services	Dues and Fees	$700.00	0.00%	$700.00	0.00%	$700.00
Materials and Services	Liability/Property Insurance	$1,500.00	5.00%	$1,575.00	26.98%	$2,000.00
Materials and Services	Maintenance and Repairs	$900.00	455.56%	$5,000.00	0.00%	$5,000.00
Materials and Services	Operating Expenses	$20,600.00	0.00%	$20,600.00	2.23%	$21,060.00
Materials and Services	Postage and Delivery	$130.00	-69.23%	$40.00	150.00%	$100.00
Materials and Services	Office Supplies	$0.00	#DIV/0!	$100.00	0.00%	$100.00
Materials and Services	Copies	$0.00	#DIV/0!	$360.00	-44.44%	$200.00
Materials and Services	Network Monitoring Maintenance	$0.00	#DIV/0!	$300.00	0.00%	$300.00
Materials and Services	Computer and Internet	$0.00	#DIV/0!	$110.00	13.64%	$125.00
	Totals	**$23,830.00**		**$28,785.00**		**$29,585.00**
Personnel Services	Boardmember Training	$250.00	0.00%	$250.00	0.00%	$250.00
Personnel Services	Crime Bond	$100.00	0.00%	$100.00	0.00%	$100.00
Personnel Services	Workmans Comp Ins.	$600.00	2.00%	$612.00	2.00%	$624.24
Personnel Services	Boardmember Incentive	$0.00		$3,000.00	0.00%	$3,000.00
	Totals	**$950.00**		**$3,962.00**		**$3,974.24**
Contingency	Contingency	$2,820.00	165.96%	$7,500.00	0.00%	$7,500.00
	Totals	**$2,820.00**		**$7,500.00**		**$7,500.00**
Total Expenses						
	Totals	**$30,100.00**	50.32%	**$45,247.00**	1.80%	**$46,059.24**

Summary of 2018/19 Budget

Total Revenue:	$36,809.16
Total Expenses:	$46,059.24
*Budget from savings:	$9,250.08

** Contingency nearly matches budget requirements from Savings

Item 7 – 2017/2018 Profit/Loss detail through April 2018

7:19 PM
04/30/18
Accrual Basis

Tooley Water District
Profit & Loss Detail
July 2017 through April 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Ordinary Income/Expense								
Income								
Water Revenue								
Customer CC Passthrough								
Deposit	07/24/2017		Hiland Water Corp			Checking at W...	10.50	10.50
Deposit	08/07/2017		Hiland Water Corp			Checking at W...	10.50	21.00
Deposit	09/14/2017		Hiland Water Corp			Checking at W...	17.50	38.50
Deposit	10/13/2017		Hiland Water Corp			Checking at W...	10.50	49.00
Deposit	11/09/2017		Hiland Water Corp			Checking at W...	21.00	70.00
Deposit	01/11/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	17.50	87.50
Deposit	01/12/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	14.00	101.50
Bill	01/31/2018	1520	Hiland Water Corp	Credit Card P...		Accounts Paya...	-17.50	84.00
Deposit	02/12/2018		Hiland Water Corp	January 2018 ...		Checking at W...	17.50	101.50
Total Customer CC Passthrough							101.50	101.50
Water Revenue - Other								
Deposit	07/24/2017		Hiland Water Corp			Checking at W...	2,186.74	2,186.74
Deposit	08/07/2017		Hiland Water Corp			Checking at W...	2,903.10	5,089.84
Deposit	09/14/2017		Hiland Water Corp			Checking at W...	3,424.68	8,514.52
Deposit	10/13/2017		Hiland Water Corp			Checking at W...	3,275.49	11,790.01
Deposit	11/09/2017		Hiland Water Corp			Checking at W...	3,465.14	15,255.15
Deposit	01/11/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	3,008.08	18,263.23
Deposit	01/12/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	2,713.37	20,976.60
Deposit	02/12/2018		Hiland Water Corp	January 2018 ...		Checking at W...	2,399.61	23,376.21
Deposit	03/12/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	2,502.44	25,878.65
Deposit	04/10/2018		Hiland Water Corp	HILAND WAT...		Checking at W...	4,318.02	30,196.67
Total Water Revenue - Other							30,196.67	30,196.67
Total Water Revenue							30,298.17	30,298.17
Total Income							30,298.17	30,298.17
Expense								
Materials and Services								
Computer and Internet Expenses								
Check	07/20/2017	2020	John Amery	reimburseme...	X	Checking at W...	0.00	0.00
Check	07/20/2017	2035	John Amery	Domain name...		Checking at W...	114.05	114.05
General Journal	07/20/2017	4	John Amery	For CHK 202...		Checking at W...	114.05	228.10
General Journal	09/19/2017	4R	John Amery	Reverse of G...		Checking at W...	-114.05	114.05
Bill	02/07/2018	17-00...	Wasco County	GIS Map from...		Accounts Paya...	7.00	121.05
Total Computer and Internet Expenses							121.05	121.05
Copies								
Check	08/15/2017	2033	John Amery	July board me...		Checking at W...	7.80	7.80
Check	02/07/2018	2079	John Amery	8/17/17 board...		Checking at W...	5.05	12.85
Check	02/07/2018	2079	John Amery	9/21/17 board...		Checking at W...	5.05	17.90
Check	02/07/2018	2079	John Amery	10/19/17 boar...		Checking at W...	4.92	22.82
Check	02/07/2018	2079	John Amery	11/16/17 boar...		Checking at W...	2.51	25.33
Check	02/07/2018	2079	John Amery	1/18/18 board...		Checking at W...	6.15	31.48
Check	03/09/2018	2087	John Amery	Reimburseme...		Checking at W...	13.00	44.48
Check	03/21/2018	2088	John Amery	Reimburseme...		Checking at W...	4.84	49.32
Total Copies							49.32	49.32
Dues and Fees								
Check	07/20/2017	2021	Wasco County Clerk	Inv# 15-00018		Checking at W...	25.00	25.00
Check	09/21/2017	2044	Secretary of State	In Lieu of Aud...		Checking at W...	20.00	45.00
Bill	11/06/2017		SDAO	SDAO Memb...		Accounts Paya...	135.00	180.00
Check	01/16/2018	2071	Government Ethics ...	Invoice # AIE...		Checking at W...	38.01	218.01
Total Dues and Fees							218.01	218.01
Liability Insurance								
Bill	02/25/2018	01-00...	S.D.I.S	Boiler & Mach...		Accounts Paya...	150.00	150.00
Bill	02/25/2018	01-00...	S.D.I.S	Excess		Accounts Paya...	200.00	350.00
Bill	02/25/2018	01-00...	S.D.I.S	General Liability		Accounts Paya...	702.00	1,052.00
Bill	02/25/2018	01-00...	S.D.I.S	N/O Auto Liab...		Accounts Paya...	150.00	1,202.00
Bill	02/25/2018	01-00...	S.D.I.S	Property		Accounts Paya...	368.00	1,570.00
Total Liability Insurance							1,570.00	1,570.00

Tooley Water District
Profit & Loss Detail
July 2017 through April 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Maintenance and Repairs								
Bill	09/30/2017	1420	Lower Well Repair fr...	Joel Ellis - W...		Accounts Paya...	160.00	160.00
Bill	09/30/2017	1420	Replace LMI Pump -...	Furrow Pump ...		Accounts Paya...	158.10	318.10
Bill	09/30/2017	1420	Lower Well Repair fr...	J&J Trucking ...		Accounts Paya...	882.97	1,201.07
Bill	09/30/2017	1420	Lower Well Repair fr...	10% Markup ...		Accounts Paya...	104.11	1,305.18
Bill	10/20/2017	2001	Lower Well Repair fr...	INV# 2001 Ex...		Accounts Paya...	50.00	1,355.18
Bill	12/28/2017	1496	Repair meter in rese...	Paul Howard -...		Accounts Paya...	62.50	1,417.68
Bill	12/28/2017	1496	Repair meter in rese...	Robert Trotter...		Accounts Paya...	50.00	1,467.68
Bill	12/28/2017	1496	Repair meter in rese...	Paul Howard -...		Accounts Paya...	37.50	1,505.18
Bill	12/28/2017	1496	Repair meter in rese...	Robert Trotter...		Accounts Paya...	30.00	1,535.18
Bill	12/28/2017	1496	Repair meter in rese...	Robert Trotter...		Accounts Paya...	40.00	1,575.18
Bill	12/28/2017	1496	Repair meter in rese...	OHA Cashier		Accounts Paya...	30.00	1,605.18
Bill	12/28/2017	1496	Repair meter in rese...	3/4 x 3/4 mip ...		Accounts Paya...	37.56	1,642.74
Bill	12/28/2017	1496	Repair meter in rese...	3/4" CTS Stai...		Accounts Paya...	1.86	1,644.60
Bill	12/28/2017	1496	Repair meter in rese...	3/4" Pex Clamp		Accounts Paya...	0.54	1,645.14
Bill	12/28/2017	1496	Repair meter in rese...	3/4" Straight ...		Accounts Paya...	39.74	1,684.88
Bill	12/28/2017	1496	Resevoir Heater - 2...	Heater for Re...		Accounts Paya...	37.99	1,722.87
Bill	12/28/2017	1496	Resevoir Heater - 2...	Light bulbs		Accounts Paya...	5.49	1,728.36
Bill	12/28/2017	1496	10% Markup on item...	10% markup		Accounts Paya...	15.32	1,743.68
Bill	01/31/2018	1520	Resevoir Heater - 2...	Ernst Irrigatio...		Accounts Paya...	66.74	1,810.42
Total Maintenance and Repairs							1,810.42	1,810.42
Office Supplies								
Check	07/24/2017	2026	Staples	Item: 394062 ...		Checking at W...	39.99	39.99
Check	01/10/2018	2065	VOID	VOID: VOID - ...	X	Checking at W...	0.00	39.99
Total Office Supplies							39.99	39.99
Operating Expenses								
Activation Fees Passthrough								
Bill	12/28/2017	1496	Hiland Water Corp	Activation Fee		Accounts Paya...	30.00	30.00
Bill	01/31/2018	1520	Hiland Water Corp	Customer Acti...		Accounts Paya...	30.00	60.00
Total Activation Fees Passthrough							60.00	60.00
Customer CC pass through								
Bill	07/28/2017	1353	Hiland Water Corp	Credit Card P...		Accounts Paya...	10.50	10.50
Bill	08/31/2017	1389	Hiland Water Corp	Credit Card P...		Accounts Paya...	17.50	28.00
Bill	09/30/2017	1420	Hiland Water Corp	CC Pass Thro...		Accounts Paya...	10.50	38.50
Bill	10/31/2017	1447	Hiland Water Corp	Credit Card P...		Accounts Paya...	21.00	59.50
Bill	11/30/2017	1478	Hiland Water Corp	Credit Card P...		Accounts Paya...	17.50	77.00
Bill	12/28/2017	1496	Hiland Water Corp	Credit Card P...		Accounts Paya...	14.00	91.00
Bill	02/28/2018	1562	Hiland Water Corp	Credit Card p...		Accounts Paya...	17.50	108.50
Bill	03/31/2018	1578	Hiland Water Corp	Creditcard pa...		Accounts Paya...	28.00	136.50
Total Customer CC pass through							136.50	136.50
Hiland Base Maintenance Fee								
Bill	07/28/2017	1353	Hiland Water Corp	Base Mainten...		Accounts Paya...	1,715.00	1,715.00
Bill	08/31/2017	1389	Hiland Water Corp	August Maint...		Accounts Paya...	1,715.00	3,430.00
Bill	09/30/2017	1420	Hiland Water Corp	September S...		Accounts Paya...	1,715.00	5,145.00
Bill	10/31/2017	1447	Hiland Water Corp	October Service		Accounts Paya...	1,715.00	6,860.00
Bill	11/30/2017	1478	Hiland Water Corp	November Se...		Accounts Paya...	1,715.00	8,575.00
Bill	12/28/2017	1496	Hiland Water Corp	November Se...		Accounts Paya...	1,715.00	10,290.00
Bill	01/31/2018	1520	Hiland Water Corp	Base Mainten...		Accounts Paya...	1,715.00	12,005.00
Bill	02/28/2018	1562	Hiland Water Corp	February 201...		Accounts Paya...	1,715.00	13,720.00
Bill	03/31/2018	1578	Hiland Water Corp	Base mainten...		Accounts Paya...	1,715.00	15,435.00
Total Hiland Base Maintenance Fee							15,435.00	15,435.00
Total Operating Expenses							15,631.50	15,631.50
Postage and Delivery								
Check	07/24/2017	2025	United States Postal...	Stamps	X	Checking at W...	0.00	0.00
General Journal	07/24/2017	3	United States Postal...	For CHK 202...		Checking at W...	9.80	9.80
Check	09/19/2017	2042	United States Postal...	Stamps		Checking at W...	9.80	19.60
General Journal	09/19/2017	3R	United States Postal...	Reverse of G...		Checking at W...	-9.80	9.80
Check	02/20/2018	2080	United States Postal...	Stamps		Checking at W...	9.80	19.60
Total Postage and Delivery							19.60	19.60
Total Materials and Services							19,459.89	19,459.89

Tooley Water District
Profit & Loss Detail
July 2017 through April 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Personal Services								
Boardmember Incentives								
Check	07/28/2017	2027	John Amery	Board Meetin...		Checking at W...	50.00	50.00
Check	07/28/2017	2028	Debby Jones	July Board Me...		Checking at W...	50.00	100.00
Check	07/28/2017	2029	Carl Carson	July Board Me...		Checking at W...	50.00	150.00
Check	07/28/2017	2030	David Pratt	July Board Me...		Checking at W...	50.00	200.00
Check	07/28/2017	2031	Richard Pontow	July Board Me...		Checking at W...	50.00	250.00
Check	09/19/2017	2037	Carl Carson	July Board Me...		Checking at W...	50.00	300.00
Check	09/19/2017	2038	David Pratt	July Board Me...		Checking at W...	50.00	350.00
Check	09/19/2017	2039	Debby Jones	July Board Me...		Checking at W...	50.00	400.00
Check	09/19/2017	2040	John Amery	Board Meetin...		Checking at W...	50.00	450.00
Check	09/19/2017	2041	Richard Pontow	July Board Me...		Checking at W...	50.00	500.00
Check	09/28/2017	2051	Carl Carson	September B...		Checking at W...	50.00	550.00
Check	09/28/2017	2052	David Pratt	September B...		Checking at W...	50.00	600.00
Check	09/28/2017	2053	Debby Jones	September B...		Checking at W...	50.00	650.00
Check	09/28/2017	2054	John Amery	Board Meetin...		Checking at W...	50.00	700.00
Check	09/28/2017	2055	Richard Pontow	September B...		Checking at W...	50.00	750.00
Check	10/28/2017	2058	David Pratt	October Boar...		Checking at W...	50.00	800.00
Check	10/28/2017	2059	Debby Jones	October Boar...		Checking at W...	50.00	850.00
Check	10/28/2017	2060	John Amery	Board Meetin...		Checking at W...	50.00	900.00
Check	10/28/2017	2061	Richard Pontow	October Boar...		Checking at W...	50.00	950.00
Check	11/28/2017	2066	David Pratt	November Bo...		Checking at W...	50.00	1,000.00
Check	11/28/2017	2067	Debby Jones	November Bo...		Checking at W...	50.00	1,050.00
Check	11/28/2017	2068	John Amery	Board Meetin...		Checking at W...	50.00	1,100.00
Check	11/28/2017	2069	Richard Pontow	November Bo...		Checking at W...	50.00	1,150.00
Check	01/28/2018	2072	David Pratt	January Boar...		Checking at W...	50.00	1,200.00
Check	01/28/2018	2073	Debby Jones	January Boar...		Checking at W...	50.00	1,250.00
Check	01/28/2018	2074	John Amery	Board Meetin...		Checking at W...	50.00	1,300.00
Check	01/28/2018	2075	Richard Pontow	January Boar...		Checking at W...	50.00	1,350.00
Check	01/28/2018	2076	Carol Mauser	January Boar...		Checking at W...	50.00	1,400.00
Check	02/28/2018	2081	Carol Mauser	February Boar...		Checking at W...	50.00	1,450.00
Check	02/28/2018	2082	Debby Jones	February Boar...		Checking at W...	50.00	1,500.00
Check	02/28/2018	2083	John Amery	Board Meetin...		Checking at W...	50.00	1,550.00
Check	02/28/2018	2084	Richard Pontow	February Boar...		Checking at W...	50.00	1,600.00
Check	03/31/2018	2094	Carol Mauser	March Board ...		Checking at W...	50.00	1,650.00
Check	03/31/2018	2095	Debby Jones	March Board ...		Checking at W...	50.00	1,700.00
Check	03/31/2018	2096	John Amery	Board Meetin...		Checking at W...	50.00	1,750.00
Check	03/31/2018	2097	Richard Pontow	March Board ...		Checking at W...	50.00	1,800.00
Total Boardmember Incentives							1,800.00	1,800.00
Boardmember training/meetings								
Meeting Copies								
General Journal	09/19/2017	2R	John Amery	Reverse of G...		Checking at W...	-14.20	-14.20
Total Meeting Copies							-14.20	-14.20
Total Boardmember training/meetings							-14.20	-14.20
Crime Bond								
Check	07/20/2017	2022	ISU - Stratton Agency	Insurance Pre...	X	Checking at W...	0.00	0.00
Check	09/20/2017	2043	ISU - Stratton Agency	Insurance Pre...		Checking at W...	100.00	100.00
Total Crime Bond							100.00	100.00
Workmans Compensation Insurance								
Check	07/20/2017	2023	S.D.I.S	Policy # 32W...		Checking at W...	561.75	561.75
Total Workmans Compensation Insurance							561.75	561.75
Total Personal Services							2,447.55	2,447.55
Total Expense							21,907.44	21,907.44
Net Ordinary Income							8,390.73	8,390.73

Tooley Water District
Profit & Loss Detail
July 2017 through April 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Other Income/Expense								
Other Income								
Interest Income								
Deposit	07/01/2017		Washington Federal			Savings at Wa...	6.50	6.50
Deposit	07/21/2017		Washington Federal			Checking at W...	0.46	6.96
Deposit	08/21/2017		Washington Federal			Checking at W...	0.37	7.33
Deposit	09/21/2017		Washington Federal			Checking at W...	0.27	7.60
Deposit	09/30/2017		Washington Federal			Savings at Wa...	6.64	14.24
Deposit	10/21/2017		Washington Federal			Checking at W...	0.23	14.47
Deposit	11/21/2017		Washington Federal			Checking at W...	0.11	14.58
Deposit	12/21/2017		Washington Federal			Checking at W...	0.09	14.67
Deposit	12/31/2017		Washington Federal			Savings at Wa...	8.09	22.76
Deposit	01/20/2018		Washington Federal			Checking at W...	0.13	22.89
Deposit	02/21/2018		Washington Federal			Checking at W...	0.25	23.14
Deposit	03/21/2018		Washington Federal			Checking at W...	0.24	23.38
Deposit	04/01/2018		Washington Federal			Savings at Wa...	7.92	31.30
Total Interest Income							31.30	31.30
Total Other Income							31.30	31.30
Other Expense								
Bank Error								
Check	10/28/2017	2058	David Pratt	Bank refunde...		Checking at W...	1,450.00	1,450.00
Deposit	01/16/2018			Bank refunde...		Checking at W...	-1,450.00	0.00
Total Bank Error							0.00	0.00
Total Other Expense							0.00	0.00
Net Other Income							31.30	31.30
Net Income							**8,422.03**	**8,422.03**

Item 10 – Public Discussion

Time is allotted for public input of up to 5 minutes per person if the public would like to weigh in on Tooley Water District's budget.

Item 11 – Vote on Budget

Motion to approve Tooley Water District's fiscal year 2018/2019 budget in the amount of $46,059.24 with the following budget categories:

1. Capital Outlay - $5,000
2. Materials and Services - $29,585
3. Personnel Services - $3,974.24
4. Contingency - $7,500.00