



2023 Budget

ST. VRAIN AND LEFT HAND WATER CONSERVANCY DISTRICT
1715 Ironhorse Dr., Ste 250
LONGMONT, CO 80501



ST. VRAIN AND LEFT HAND WATER CONSERVANCY DISTRICT
1715 Iron Horse Drive, Suite 250 • Longmont, CO 80501 • 303-772-4060 • www.svlhwcd.org

December 6, 2022

St. Vrain and Left Hand Water Conservancy District Board of Directors,

The attached 2023 Budget for the St. Vrain and Left Hand Water Conservancy District includes these important features.

- One General Government (General) and one Proprietary (Enterprise) Fund.
- A 15% reduction to specific General Fund line items to be paid by the Enterprise Fund for expenses related to the Districts Augmentation Program.
- A 6.0% increase in fees to the Augmentation Program.
- The addition of a Contingency Spend section.
- Stabilized or increased reserve fund balances.
- Increased transparency on all line items for each of the funds.

The budgetary basis of accounting timing measurement method used is an accrual basis for both the General and Enterprise Funds.

The proposed budget is balanced and represents a fair assessment of next year's anticipated expenditures. The balanced budget will allow the District to continue to meet its mission, implement its Water Plan, and successfully administer the Augmentation Program.

Sincerely,

Sean T. Cronin
Executive Director

	A	B	C	D	E	F
1	GENERAL FUND					
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	Actual	Budget
4	Beginning Cash & Reserves					
5	Unrestricted	\$ 267,897	\$ 1,359,625	-	\$ 1,401,455	\$ 882,907
6	Board Designated Operating Reserve	\$ 38,537	\$ 193,537		\$ 193,544	\$ 234,544
7	Board Designated Acquisition Reserve	\$ 139,407	\$ 239,407		\$ 239,415	\$ 339,415
8	CIF Reserve		\$ 2,000,100		\$ 2,000,203	\$ 5,224,934
9	Restricted Emergency Reserve (TABOR)	\$ 106,851	\$ 106,845		\$ 106,870	\$ 106,870
10	Total Cash & Reserves	\$ 552,691	\$ 3,899,514		\$ 3,941,487	\$ 6,788,670
11					2022	
12	Revenue Sources					
13	Ad Valorem	\$ 3,800,188	\$ 3,859,823	\$ 3,856,421	\$ 3,859,823	\$ 4,196,837
14	General Interest	\$ 4,231	\$ 2,500	\$ 78,206	\$ 84,723	\$ 48,000
15	CIF Interest					\$ 96,000
16	Interfund Loan Interest					\$ 2,130
17	Miscellaneous	\$ 614,308	\$ -	\$ 2,555	\$ 2,555	\$ -
18	C-BT Lease	\$ -	\$ 13,910	\$ 15,344	\$ 15,344	\$ 22,160
19	Specific Ownership Tax	\$ 193,401	\$ 48,776	\$ 168,972	\$ 173,972	\$ 86,192
20	Sponsorships	\$ -	\$ 3,400	\$ -	\$ -	\$ -
21	TIF - Firestone	\$ 11,870	\$ 11,826	\$ 16,867	\$ 16,867	\$ 16,867
22	TIF - Town of Mead	\$ 27,740	\$ 27,740	\$ 30,362	\$ 30,362	\$ 30,362
23	Total Revenue	\$ 4,651,738	\$ 3,967,975	\$ 4,168,727	\$ 4,183,646	\$ 4,498,548
24						
25	Grant Sources					
26	PL-566					\$ 100,000
27	Partner Match					\$ 206,000
28	Water Supply Reserve Fund					\$ 349,000
29	Stream Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -
30	Total Grants	\$ -	\$ -	\$ -	\$ -	\$ 655,000
31	Sub-Total All Revenue Sources	\$ 4,651,738	\$ 3,967,975	\$ 4,168,727	\$ 4,183,646	\$ 5,153,548
32						
33	Transfers					
34	Transfer from Enterprise Fund	\$ -	\$ -	\$ 17,376	\$ 19,315	\$ 23,400
35	Transfer from Restricted Emergency Reserve (TABOR)	\$ -	\$ -	\$ -	\$ -	\$ -
36	Total Transfers	\$ -	\$ -	\$ 17,376	\$ 19,315	\$ 23,400
37						
38	Total Funds Available	\$ 5,204,429	\$ 7,867,489		\$ 8,144,449	\$ 11,965,618
39	Available for Appropriation (Less Beginning Reserves)	\$ 4,919,634	\$ 5,327,600		\$ 5,604,416	\$ 6,059,854

	A	B	C	D	E	F
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	Actual	Budget
40						
41	Expense Uses					
42	Administration					
43	Directors Fees	\$ 14,350	\$ 16,200	\$ 13,350	\$ 14,700	\$ 16,200
44	Employee Retirement	\$ 6,495	\$ 11,288	\$ 8,861	\$ 9,698	\$ 12,326
45	Health Insurance	\$ 32,827	\$ 60,155	\$ 43,385	\$ 47,321	\$ 53,702
46	Liability Insurance	\$ 3,154	\$ 4,802	\$ 10,161	\$ 11,085	\$ 13,594
47	Payroll Expense	\$ 20,169	\$ 29,913	\$ 24,387	\$ 30,484	\$ 32,665
48	Salaries & Wages	\$ 218,419	\$ 376,268	\$ 296,242	\$ 324,157	\$ 410,877
49	Temporary Employees	\$ -	\$ -	\$ -	\$ -	\$ 2,500
50	Training and Conferences	\$ 2,946	\$ 19,775	\$ 15,888	\$ 19,775	\$ 23,228
51	Travel	\$ 2,642	\$ 10,200	\$ 9,329	\$ 10,200	\$ 13,680
52	Workmans Comp	\$ 577	\$ 850	\$ 2,835	\$ 2,835	\$ 2,775
53	Total Administration Expenditure	\$ 301,578	\$ 529,451	\$ 424,438	\$ 470,254	\$ 581,547
54						
55	Outside Services					
56	Audit Expenses	\$ 12,690	\$ 11,050	\$ 11,900	\$ 11,900	\$ 12,750
57	Bookkeeping	\$ 13,029	\$ 6,528	\$ 11,275	\$ 12,300	\$ 13,083
58	Consulting Engineering - General	\$ 17,515	\$ 25,000	\$ 18,683	\$ 20,000	\$ 25,000
59	Consulting Engineering - Water Rights Protection	\$ -	\$ 2,000	\$ 1,210	\$ 1,600	\$ 2,000
60	Legal Fees - General	\$ 25,481	\$ 18,000	\$ 23,662	\$ 25,813	\$ 30,000
61	Legal Fees - Water Rights Protection	\$ 2,448	\$ 80,000	\$ 3,643	\$ 4,000	\$ 80,000
62	Misc Consulting - General	\$ 5,371	\$ 37,500	\$ 6,904	\$ 7,500	\$ 37,500
63	Misc Consulting - Water Rights Protection	\$ -	\$ 20,000	\$ -	\$ -	\$ 4,000
64	Total Outside Service Expenditure	\$ 76,534	\$ 200,078	\$ 77,276	\$ 83,113	\$ 204,333
65						
66	Operational					
67	Advertising	\$ 3,536	\$ 3,000	\$ 382	\$ 382	\$ 3,000
68	Bank Service Charges	\$ 812	\$ 1,200	\$ 382	\$ 450	\$ 1,200
69	CBT Assessments	\$ 3,299	\$ 3,285	\$ 3,103	\$ 3,103	\$ 3,274
70	Dues & Subscriptions	\$ 11,752	\$ 12,000	\$ 12,515	\$ 12,515	\$ 13,000
71	Gifts	\$ 500	\$ 750	\$ 500	\$ 500	\$ 750
72	Native Water Assessments	\$ 1,710	\$ 2,807	\$ 2,608	\$ 2,608	\$ 2,686
73	Office Supplies, Furniture & Equipment	\$ 26,104	\$ 35,683	\$ 42,172	\$ 43,250	\$ 14,433
74	Rent	\$ 10,671				
75	Building Maintenance					\$ 1,000
76	Vehicle Maintenance					\$ 3,000
77	Ironhorse OA	\$ 9,665	\$ 25,647	\$ 22,292	\$ 24,149	\$ 27,191
78	Sponsorships	\$ 3,250	\$ 5,000	\$ -	\$ -	\$ 5,000
79	Telephone & Internet	\$ 2,194	\$ 3,560	\$ 3,193	\$ 3,771	\$ 5,904
80	Web & IT Services	\$ 510	\$ 10,840	\$ 3,279	\$ 3,279	\$ 8,500
81	Total Operational Expenditure	\$ 74,003	\$ 103,772	\$ 90,425	\$ 94,008	\$ 88,938
82	Grand Total Operations, Outside, and Administration	\$ 452,115	\$ 833,301	\$ 592,139	\$ 647,375	\$ 874,818
83						

	A	B	C	D	E	F
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	Actual	Budget
84	Creek Improvement Facilities (CIF)					
85	Phase 2B	\$ 21,011	\$ 90,000	\$ 79,064	\$ 90,000	\$ 150,000
86	Phase 3A					\$ 225,000
87	Legal					\$ 40,000
88	Misc Consulting					\$ -
89	Total CIF Expenditure	\$ 21,011	\$ 90,000	\$ 79,064	\$ 90,000	\$ 415,000
90						
91	District Projects					
92	Annual Symposium	\$ -	\$ 3,200	\$ -	\$ -	\$ 3,200
93	Cloud Seeding Operations	\$ -	\$ 43,333	\$ -	\$ 8,667	\$ 58,666
94	Cloud Seeding Site Construction	\$ -	\$ -	\$ -	\$ -	
95	50th Anniversary		\$ 10,000	\$ -	\$ -	
96	Stream Management Plan (SMP)	\$ -	\$ 300,000	\$ -	\$ -	\$ 100,000
97	SMP - Flow Target Development					\$ 50,000
98	SMP - Data Visualization and Mapping					\$ 100,000
99	SMP - ISF Bypass Infrastructure					\$ 450,000
100	Copeland Rehab and Expansion Design					\$ 50,000
101	WECo Water Leaders Scholarship	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
102	Total District Projects Expenditure	\$ -	\$ 358,533	\$ -	\$ 8,667	\$ 813,866
103						
104	Collaborative Projects					
105	ASO/CASM		\$ 50,000	\$ -	\$ 50,000	\$ 598,128
106	S. St. Vrain Diversion					\$ 30,000
107	Stream Restoration					\$ 30,000
108	Fish Passage Playbook		\$ 4,800	\$ 4,805	\$ 4,805	
109	Stream Gage O&M					\$ 30,000
110	Total Collaborative Projects Expenditure	\$ -	\$ 54,800	\$ 4,805	\$ 54,805	\$ 688,128
111						
112	Partner Funding Program					
113	Ditch Infrastructure		\$ 50,000	\$ -	\$ 25,000	\$ 25,000
114	DARCA Partnership		\$ 11,250	\$ -	\$ -	
115	Soil Health - Citizen Science		\$ 4,250	\$ 4,250	\$ 4,250	
116	Watershed Center	\$ 10,000	\$ 85,000	\$ 74,773	\$ 85,000	\$ 80,000
117	Pre Wildfire Planning/Treatment		\$ 35,000	\$ 16,000	\$ 45,000	\$ 100,000
118	Urban Water Conservation					\$ 20,000
119	Ag Land Education Project					\$ 17,600
120	Water Measurement					\$ 60,625
121	Total Partner Funding Program Expenditure	\$ 10,000	\$ 185,500	\$ 95,023	\$ 159,250	\$ 303,225
122						
123	Contingency Spend					
124	Regional Cooperation	\$ 159,254	\$ 315,000	\$ 37,005	\$ 60,140	\$ 76,000
125	Passage Structures					\$ 300,000
126	PL-566					\$ 100,000
127	Total Contingency Spend	\$ 159,254	\$ 315,000	\$ 37,005	\$ 60,140	\$ 476,000
128						
129	Miscellaneous					
130	Treasurer's Fees	\$ 57,095	\$ 57,897	\$ 60,120	\$ 60,120	\$ 62,953
131	Total Miscellaneous Expenditure	\$ 57,095	\$ 57,897	\$ 60,120	\$ 60,120	\$ 62,953
132	Grand Total General Fund Expenditures	\$ 540,220	\$ 1,580,031	\$ 831,151	\$ 1,020,216	\$ 3,633,990

	A	B	C	D	E	F
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	Actual	Budget
133						
134	Transfers					
135	Transfer to Enterprise Fund	\$ 17,580	\$ 128,530	\$ 128,420	\$ 128,420	\$ 16,780
136	Transfer to Restricted Emergency Reserve (TABOR)	\$ -	\$ -	\$ -	\$ -	\$ 7,100
137	Transfer to CIF Reserve		\$ 2,224,731	\$ 3,224,731	\$ 3,224,731	\$ 915,966
138	Transfer to Board Designated Operating Reserve		\$ 20,000	\$ -	\$ 41,000	\$ -
139	Transfer to Board Designated Acquisition Reserve		\$ 100,000	\$ -	\$ 100,000	\$ 100,000
140	Total Transfers	\$ 17,580	\$ 2,473,261	\$ 3,353,151	\$ 3,494,151	\$ 1,039,846
141						
142	Capital Asset Purchase					
143	Water Rights Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
144	Vehicle		\$ 35,000	\$ 39,663	\$ 39,663	
145	Stream Instrumentation		\$ 80,000	\$ -	\$ -	\$ 35,000
146	Office/Condo Improvements	\$ -	\$ 139,440	\$ 106,439	\$ 107,339	
147	Office/Condo Purchase	\$ 465,170				
148	Total Capital Asset Purchase	\$ 465,170	\$ 254,440	\$ 146,103	\$ 147,003	\$ 35,000
149						
150	Ending Cash & Reserves					
151	Unrestricted	\$ 1,401,455	\$ 1,350,168		\$ 882,907	\$ 1,255,019
152	Board Designated Operating Reserve	\$ 193,544	\$ 213,537		\$ 234,544	\$ 234,544
153	Board Designated Acquisition Reserve	\$ 239,415	\$ 339,407		\$ 339,415	\$ 439,415
154	CIF Reserve	\$ 2,000,203	\$ 4,224,831		\$ 5,224,934	\$ 6,236,900
155	Restricted Emergency Reserve (TABOR)	\$ 106,870	\$ 106,845		\$ 106,870	\$ 113,970
156	Total Cash & Reserves	\$ 3,941,487	\$ 6,234,788		\$ 6,788,670	\$ 8,279,848

St. Vrain and Left Hand Water Conservancy District

	A	B	C	D	E	F
1	ENTERPRISE FUND					
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	EOY Projection	Budget
4	Beginning Cash & Reserves (Jan 1)					
5	Unrestricted	\$ 227,090	\$ 151,680	\$ 132,828	\$ 132,828	\$ 142,827
6	Board Designated Capital Reserve	\$ 10,000	\$ 20,000	\$ 20,001	\$ 20,001	\$ 30,001
7	Board Designated Operating Reserve	\$ 8,780	\$ 19,930	\$ 17,553	\$ 17,553	\$ 27,213
8	Lake 4 Pipeline Project	\$ 170,730				
9	Lake 4 Reservoir Project	\$ 1,496,080				
10	Total Cash & Reserves	\$ 1,912,680	\$ 191,610	\$ 170,382	\$ 170,381	\$ 200,040
11	Revenue Sources					
12	Augmentation Membership Fees	\$ 111,020	\$ 112,320	\$ 115,361	\$ 115,360	\$ 119,340
13	Augmentation Administrative Fees	\$ 1,170	\$ 1,210	\$ 966	\$ 970	\$ 1,280
14	Augmentation Other Fees (App, Name Chge, Late)	\$ 18,870	\$ 3,000	\$ 7,578	\$ 7,580	\$ 3,330
15	District Water Rental (CBT)	\$ 27,910	\$ 18,590	\$ 14,029	\$ 14,030	\$ 15,200
16	Interest	\$ 30	\$ 220	\$ 655	\$ 700	\$ 600
17	Lake No. 4 - Operations	\$ -	\$ -	\$ -	\$ -	\$ -
18	Condo Rental Income	\$ 2,518				
19	Misc Water Rental	\$ -	\$ -	\$ 225	\$ 225	\$ -
20	Total Revenue	\$ 161,518	\$ 135,340	\$ 138,813	\$ 138,865	\$ 139,750
21	Other Sources					
22	CDBG-DR (Reservoir)	\$ 15,630				
23	CDBG-DR (Pipeline)	\$ 45,840				
24	FEMA	\$ 1,687,900	\$ 138,360	\$ 140,380	\$ 140,380	\$ 28,000
25	Total Other Sources	\$ 1,749,370	\$ 138,360	\$ 140,380	\$ 140,380	\$ 28,000
26	Grant Sources					
27	PL-566: Copeland Rehabilitation & Expansion Design					\$ -
28	CWCB-Copeland Feasibility Study		\$ 50,000	\$ 44,000	\$ 50,000	\$ -
29	Sub-Total All Revenue Sources	\$ 1,910,888	\$ 323,700	\$ 323,193	\$ 329,245	\$ 167,750
30	Transfers					
31	Transfer from General Fund (Copeland)		\$ 115,000	\$ 115,000	\$ 115,000	\$ 50,000
32	Transfer from General Fund	\$ 137,580	\$ 13,420	\$ 13,420	\$ 13,420	\$ 16,780
33	Total Transfers	\$ 137,580	\$ 128,420	\$ 128,420	\$ 128,420	\$ 66,780
34	Total Funds Available					
35		\$ 3,961,148	\$ 593,730	\$ 621,995	\$ 628,046	\$ 434,570
36	Available for Appropriation (Less Beginning Reserves)	\$ 3,942,368	\$ 553,800	\$ 590,493	\$ 590,493	\$ 377,357

	A	B	C	D	E	F
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	EOY Projection	Budget
41	Expense Uses					
42	Administration					
43	Employee Retirement	\$ 1,159	\$ 920	\$ 851	\$ 920	\$ 790
44	Health Insurance	\$ 5,698	\$ 7,120	\$ 4,893	\$ 5,440	\$ 4,360
45	Liability Insurance	\$ 1,316	\$ 850	\$ 1,585	\$ 1,590	\$ 2,400
46	Dam Insurance					\$ 3,020
47	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
48	Payroll Expense	\$ 3,602	\$ 2,440	\$ 2,184	\$ 2,440	\$ 2,090
49	Salaries & Wages	\$ 42,731	\$ 30,730	\$ 27,419	\$ 30,730	\$ 26,220
50	Temporary Employees	\$ -	\$ 1,500	\$ 638	\$ 640	\$ 1,050
51	Training and Conferences	\$ 676	\$ 1,730	\$ 2,605	\$ 2,610	\$ 1,070
52	Travel	\$ 657	\$ 1,800	\$ 1,649	\$ 1,800	\$ 720
53	Workmans Comp	\$ 54	\$ 150	\$ 445	\$ 450	\$ 230
54	Total Administration Expenditure	\$ 55,894	\$ 47,240	\$ 42,270	\$ 46,620	\$ 41,950
55						
56	Outside Services					
57	Bookkeeping	\$ 2,984	\$ 1,150	\$ 1,990	\$ 1,990	\$ 2,310
58	Consulting Engineering	\$ 28,236	\$ 15,000	\$ 5,082	\$ 5,080	\$ 10,000
59	Copeland Feasibility Study	\$ -	\$ 164,900	\$ 145,649	\$ 145,650	\$ -
60	Copeland Rehabilitation & Expansion Design					\$ 50,000
61	Audit expenses		\$ 1,950	\$ 2,100	\$ 2,100	\$ 2,250
62	Legal Fees	\$ 23,120	\$ 25,000	\$ 7,392	\$ 8,000	\$ 15,000
63	Misc Consulting	\$ -	\$ -	\$ -	\$ -	\$ -
64	Total Outside Service Expenditure	\$ 54,340	\$ 208,000	\$ 162,213	\$ 162,820	\$ 79,560
65						
66	Operational					
67	Bank Service Charges	\$ 590	\$ 4,060	\$ 994	\$ 990	\$ 4,180
68	Colorado-Big Thompson Assessments	\$ 4,350	\$ 4,560	\$ 4,408	\$ 4,410	\$ 4,650
69	Copeland Lake	\$ 17,970	\$ -	\$ 230	\$ 230	\$ 2,000
70	Depreciation-Condo & Equipment	\$ -	\$ 2,980	\$ 3,728	\$ 3,730	\$ 3,730
71	Lake No. 4	\$ -	\$ -	\$ -	\$ -	\$ 2,000
72	Native Water Assessments	\$ 6,080	\$ 6,260	\$ 4,169	\$ 4,170	\$ 6,450
73	Office Supplies, Furniture and Equipment	\$ 2,730	\$ 6,500	\$ 9,710	\$ 9,710	\$ 2,550
74	CWCB - Reservoir (Interest)	\$ 61,050				
75	CWCB - Pipeline (Interest)	\$ 13,050	\$ 6,670	\$ 1,764	\$ 1,760	\$ 2,130
76	Rent	\$ 2,110				
77	OA fees	\$ 1,570	\$ 5,250	\$ 4,575	\$ 5,250	\$ 5,510
78	Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -
79	Telephone & Internet	\$ 410	\$ 630	\$ 563	\$ 580	\$ 1,040
80	Water Rental	\$ -	\$ -	\$ -	\$ -	\$ -
81	Water Rights Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
82	Web & IT Services	\$ 90	\$ 1,500	\$ 579	\$ 579	\$ 1,500
83	Total Operational Expenditure	\$ 110,000	\$ 38,410	\$ 30,719	\$ 31,409	\$ 35,740
84	Net Income (loss) from operations				\$ 76,436	\$ 49,280
85						
86	Construction					
87	Lake 4 Pipeline	\$ 212,000	\$ -	\$ -	\$ -	\$ -
88	Lake 4 Reservoir	\$ 40,470	\$ 154,840	\$ 147,565	\$ 147,570	\$ -
89	Total Construction Expenditure	\$ 252,470	\$ 154,840	\$ 147,565	\$ 147,570	\$ -
90						
91	Grand Total Enterprise Fund Expenditures	\$ 472,704	\$ 448,490	\$ 382,767	\$ 388,419	\$ 157,250
92						

St. Vrain and Left Hand Water Conservancy District

	A	B	C	D	E	F
2		2021	2022	2022	2022	2023
3		Actual	Budget	As of 11/30	EOY Projection	Budget
93	Transfers					
94	Transfer to Lake 4 Reservoir Construction	\$ (35,940)				
95	Transfer to Lake 4 Pipeline Construction	\$ 35,940				
96	Transfer to Board Designated Capital Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
97	Transfer to Board Designated Operating Reserve	\$ 11,150	\$ 9,660	\$ 9,660	\$ 9,660	\$ -
98	Total Transfers	\$ 21,150	\$ 19,660	\$ 19,660	\$ 19,660	\$ 20,000
99						
100	Loans					
101	CWCB - Reservoir (Paydown using FEMA & CDBG)	\$ -				
102	CWCB - Reservoir (Principal - Paid in Full)	\$ 3,206,550				
103	CWCB - Pipeline (Paydown using Bo County & CDBG)	\$ -	\$ -	\$ -	\$ -	\$ -
104	CWCB - Pipeline (Principal)	\$ -	\$ 5,050	\$ 17,378	\$ 19,317	\$ 23,400
105	Total Loans	\$ 3,206,550	\$ 5,050	\$ 17,378	\$ 19,317	\$ 23,400
106						
107	Capital Asset					
108	Condominium Improvements	\$ -	\$ 28,560	\$ 22,610	\$ 24,000	
109	Office/Condo	\$ 89,250	\$ -	\$ -	\$ -	\$ -
110	Equipment					\$ 6,000
111	Total Capital Asset	\$ -	\$ 28,560	\$ 22,610	\$ 24,000	\$ 6,000
112						
113	Ending Cash & Reserves (Dec 31)					
114	Unrestricted	\$ 297,854	\$ 108,800	\$ 145,754	\$ 142,827	\$ 174,437
115	Board Designated Restricted Capital Reserve	\$ 20,000	\$ 30,000	\$ 30,001	\$ 30,001	\$ 50,001
116	Board Designated Restricted Operating Reserve	\$ 19,930	\$ 29,590	\$ 27,213	\$ 27,213	\$ 27,213
117	Lake 4 Pipeline Project	\$ 40,510	\$ (5,050)	\$ -	\$ -	
118	Lake 4 Reservoir Project	\$ (83,350)	\$ (16,480)	\$ -	\$ -	
119	Total Cash & Reserves	\$ 294,944	\$ 146,860	\$ 202,968	\$ 200,040	\$ 251,650