

# ANNUAL BUDGET



**FISCAL YEAR 2004-2005**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2004-2005

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### Board Members

#### Festus

Earl Cook, President  
Bill Gray, Director  
Michelle Guidicy, Treasurer

#### Herculaneum

Jerry Martin, Vice-President  
Jim Sweet, Director  
Laurie Ferretti, Secretary

Legal Council  
Ray Wegmann

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**JCWA Fund Summary**

	<b><u>Department Head Request 2004-2005</u></b>	<b><u>Budget Approved 2004-2005</u></b>
<b><u>Actual Retained Earnings at September 30, 2003</u></b>	\$ 1,210,463	\$ 1,210,463
Budget Revenues 2003-2004	\$ 1,998,238	\$ 1,998,238
Budget Expenditures/Transfers 2003-2004	\$ 1,921,939	\$ 1,921,939
Estimated Fund Balance September 30, 2004	<b><u>\$ 1,286,762</u></b>	<b><u>\$ 1,286,762</u></b>
Estimated Revenue 2004-2005	\$ 2,196,297	\$ 2,196,297
<b>Total Assets 2004-2005</b>	<b><u>\$ 3,483,059</u></b>	<b><u>\$ 3,483,059</u></b>
Estimated Expenditures 2004-2005	\$ 2,136,091	\$ 2,136,091
<b>Total Liabilities 2004-2005</b>	\$ 2,136,091	\$ 2,136,091
Estimated Balance September 30, 2005	\$ 1,346,968	\$ 1,346,968
<b>Total Liabilities &amp; Fund 2004-2005</b>	<b><u>\$ 3,483,059</u></b>	<b><u>\$ 3,483,059</u></b>
 <b>Cash in Bank as of June 30, 2004</b>		
JCWA Operating Cash	\$ (750)	(Restricted)
JCWA Money Market Account	\$ 282,173	
2000 Bond Project M/M & Investments	\$ 176,733	(Restricted)
2000 Debt Service Reserve	\$ 67,438	(Restricted)
2001C Interest Investment Account	\$ 200,808	(Restricted)
2001C Reserve Investment Account	\$ 3,723,385	(Restricted)
2001C Principal Investment Account	\$ 145,000	(Restricted)
2002A Construction Investment Account	\$ 398,066	(Restricted)
2002A Capitalized Interest Investment Account	\$ 162,400	(Restricted)
2002A Reserve Investment Account	\$ 3,982,272	(Restricted)
2002A Principal Investment Account	\$ 62,500	(Restricted)
2002A Interest Investment Account	\$ 681	(Restricted)
Depreciation and Replacement Account	\$ 37,800	(Restricted)
<b>Total JCWA "Cash-n-Bank"</b>	<b><u>\$ 9,238,505</u></b>	

**JCWA Expenditures**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2000-2001</u>	<u>Actual Expenditures 2001-2002</u>	<u>Actual Expenditures 2002-2003</u>	<u>Current Budget 2003-2004</u>	<u>Expenditures Through 6/30/2004</u>	<u>Department Head Request 2004-2005</u>	<u>Budget Approved 2004-2005</u>
Personal Services	\$ -	\$ -	\$ 9,849	\$ 355,782	\$ 275,086	\$ 390,178	\$ 390,178
Utilities/Maintenance	\$ -	\$ -	\$ 5,509	\$ 149,152	\$ 112,079	\$ 164,814	\$ 164,814
Office Expense	\$ -	\$ -	\$ 219	\$ 500	\$ 389	\$ 750	\$ 750
Vehicle/Travel	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 600	\$ 600
Materials/Supplies	\$ -	\$ -	\$ -	\$ 36,620	\$ 27,465	\$ 63,645	\$ 63,645
Special Expenses	\$ -	\$ -	\$ 3,198	\$ 30,925	\$ 23,535	\$ 50,909	\$ 50,909
Amortization	\$ -	\$ -	\$ (748)	\$ (486)	\$ (365)	\$ (486)	\$ (486)
Debt Service	\$ -	\$ -	\$ 999,903	\$ 1,155,445	\$ 478,566	\$ 1,275,681	\$ 1,275,681
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation/Replacement Account	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Reserve Account	\$ -	\$ -	\$ -	\$ 69,001	\$ -	\$ 65,000	\$ 65,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,017,930</b>	<b>\$ 1,921,939</b>	<b>\$ 916,794</b>	<b>\$ 2,136,091</b>	<b>\$ 2,136,091</b>
Total Operating Expenses	\$ -	\$ -	\$ 18,776	\$ 572,979	\$ 438,593	\$ 670,896	\$ 670,896
Total Amort, Debt & Capital Replacement/Reserve	\$ -	\$ -	\$ 999,155	\$ 1,154,959	\$ 478,201	\$ 1,275,195	\$ 1,275,195
	\$ -	\$ -	\$ -	\$ 194,001	\$ -	\$ 190,000	\$ 190,000
Totals:	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,017,930</b>	<b>\$ 1,921,939</b>	<b>\$ 916,794</b>	<b>\$ 2,136,091</b>	<b>\$ 2,136,091</b>

**JCWA Expenditures**

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2000-2001	Actual Expenditures 2001-2002	Actual Expenditures 2002-2003	Current Budget 2003-2004	Expenditures Through 6/30/2004	Department Head Request 2004-2005	Budget Approved 2004-2005
601000 - 51190	Other Personal Services			\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
601000 - 51400	Legal Fees			\$ -	\$ 5,000	\$ 6,790	\$ 10,000	\$ 10,000
601000 - 51450	Bank Fees			\$ 5,549	\$ 81,534	\$ 75,361	\$ 80,969	\$ 80,969
601000 - 51500	Engineering Fees			\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
601000 - 51515	EMC Services			\$ -	\$ 244,748	\$ 188,635	\$ 270,984	\$ 270,984
601000 - 51600	Auditing Services			\$ 4,300	\$ 4,500	\$ 4,300	\$ 4,725	\$ 4,725
601000 - 53225	Utility Services			\$ 5,509	\$ 128,944	\$ 96,708	\$ 144,000	\$ 144,000
601000 - 53550	Maintenance & Repair			\$ -	\$ 20,208	\$ 15,371	\$ 20,814	\$ 20,814
601000 - 54000	Postage			\$ 216	\$ 100	\$ 91	\$ 150	\$ 150
601000 - 54300	Office Supplies			\$ 3	\$ 300	\$ 225	\$ 400	\$ 400
601000 - 54400	Printing			\$ -	\$ 100	\$ 73	\$ 200	\$ 200
601000 - 55100	Gas, Oil & Antifreeze			\$ -	\$ -	\$ 38	\$ 600	\$ 600
601000 - 56550	Chemicals			\$ -	\$ 36,620	\$ 27,465	\$ 63,645	\$ 63,645
601000 - 57000	Dues Subscriptions			\$ -	\$ -	\$ 50	\$ 50	\$ 50
601000 - 57200	Insurance/Bonds			\$ 3,198	\$ 30,925	\$ 23,335	\$ 45,859	\$ 45,859
601000 - 57999	Other Misc. Special Expenses			\$ -	\$ -	\$ 150	\$ 5,000	\$ 5,000
601000 - 59021	2003 Amort of Cost of Issuance			\$ 233	\$ 699	\$ 524	\$ 699	\$ 699
601000 - 59112	2000 Amort of Bond Issue			\$ 2,316	\$ -	\$ -	\$ -	\$ -
601000 - 59113	2001C Amort of Premium			\$ (22,772)	\$ (22,772)	\$ (17,079)	\$ (22,772)	\$ (22,772)
601000 - 59114	2001C Amort of Cost of Issuance			\$ 8,290	\$ 8,290	\$ 6,217	\$ 8,290	\$ 8,290
601000 - 59115	2002A Amort of Premium			\$ (5,133)	\$ (5,133)	\$ (3,850)	\$ (5,133)	\$ (5,133)
601000 - 59116	2002A Amort of Cost of Issuance			\$ 8,223	\$ 8,223	\$ 6,167	\$ 8,223	\$ 8,223
601000 - 59119	2003 Amort of Deferred			\$ 3,402	\$ 10,207	\$ 7,655	\$ 10,207	\$ 10,207
601000 - 59910	Bond Amortization			\$ 920	\$ -	\$ -	\$ -	\$ -
601000 - 59912	Amort of Deferred Charges			\$ 3,773	\$ -	\$ -	\$ -	\$ -
601000 - 59966	2000 Principal Payment			\$ -	\$ 60,000	\$ -	\$ 65,000	\$ 65,000
601000 - 59967	2000 Interest Payment			\$ 12,169	\$ 16,488	\$ 9,050	\$ 13,055	\$ 13,055
601000 - 59975	2001C Principal Payment			\$ (0)	\$ 145,000	\$ -	\$ 150,000	\$ 150,000
601000 - 59976	2001C Interest Payment			\$ 530,306	\$ 530,306	\$ 265,153	\$ 525,956	\$ 525,956
601000 - 59982	2002A Principal Payment			\$ -	\$ 5,000	\$ 5,000	\$ 125,000	\$ 125,000
601000 - 59983	2002A Interest Payment			\$ 457,428	\$ 398,651	\$ 199,363	\$ 396,670	\$ 396,670
601000 - 59650	Automobiles				\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,017,930</b>	<b>\$ 1,727,938</b>	<b>\$ 916,794</b>	<b>\$ 1,946,091</b>	<b>\$ 1,946,091</b>
Depreciation/Replacement Acct.		\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000.00	\$ 125,000.00

Reserve Account	\$	-	\$	-	\$	-	\$	69,001	\$	-	\$	65,000.00	\$	65,000.00
TOTALS:	\$	-	\$	-	\$	-	\$	1,921,939	\$	916,794	\$	2,136,091	\$	2,136,091

**JCWA**  
**Capital Outlay Detail**

		<u>Dept. Head</u> <u>Request</u> <u>2003-2004</u>	<u>Capital</u> <u>Approved</u> <u>2003-2004</u>
<b><u>Office Equipment</u></b>			
		\$ 600	\$ 600
		\$ 1,000	\$ 1,000
	7.50%	\$ 5,088	\$ 5,088
Total		<u>\$ 6,688</u>	<u>\$ 6,688</u>
<b><u>Personnel</u></b>			
	10%	\$ 3,096	\$ 3,096
		\$ 3,774	\$ -
	50% Adm.	\$ 1,961	\$ 1,961
	25%	\$ 15,910	\$ -
Total		<u>\$ 24,740</u>	<u>\$ 5,057</u>
<b><u>Automobiles</u></b>			
	50%	\$ 9,500	\$ -
Total		<u>\$ 9,500.00</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ 40,928.06</u>	<u>\$ 11,745.00</u>