

2009 CAP Analysis of Sewer Fund - 202

City of Kent, Ohio Recap of Business Type Funds for the period 1/1/04 - 12/31/08 NOTE: CASH BASIS of Accounting Information Check Sum to Source: Trial Balance Sheets	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sewer Fund - F#202											
A Beginning Balance	\$4,005,917	\$4,581,367	\$2,382,946	\$2,213,011	\$3,157,812	\$2,299,281	\$1,305,083	\$850,484	\$170,966	(\$169,659)	(\$484,315)
Revenues:											
Revenues:	\$3,559,158	\$3,505,298	\$3,554,165	\$3,604,961	\$3,362,550	\$3,362,550	\$3,362,550	\$3,362,550	\$3,362,550	\$3,362,550	\$3,362,530
Tap-in fees	\$156,183	\$191,897	\$93,530	\$60,532	\$45,424	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Grants	\$2,502,233	\$351,164	\$410,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessments	\$41,795	\$47,227	\$57,404	\$51,731	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089
Other	\$3,649,844	\$3,044,018	\$2,483,513	\$1,926,155	\$933,341	\$27,816	\$27,816	\$27,816	\$27,816	\$27,816	\$27,816
Interest	\$43,803	\$84,735	\$120,862	\$157,499	\$134,579	\$85,000	\$65,000	\$50,000	\$25,000	\$5,000	\$5,000
Transfer-in	\$1,663,857	\$1,343,771	\$0	\$650,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0
From CAP Year Report(s) for 2009 - 2014											
Total Revenues:	\$11,616,872	\$8,568,108	\$6,719,844	\$6,451,587	\$4,524,963	\$3,554,435	\$3,519,435	\$3,504,435	\$3,479,435	\$3,459,435	\$3,459,435
Expenses:											
Health	\$322,430	\$318,596	\$323,761	\$334,009	\$339,704	\$349,118	\$358,807	\$368,779	\$379,041	\$389,604	\$400,475
Plant	\$1,408,221	\$1,318,173	\$1,303,349	\$1,260,769	\$1,337,537	\$1,365,329	\$1,393,832	\$1,423,066	\$1,453,051	\$1,483,808	\$1,515,360
Administrative Support	\$457,006	\$439,720	\$429,589	\$412,521	\$457,504	\$470,670	\$484,225	\$498,182	\$512,551	\$527,346	\$542,579
Utility Distribution	\$553,956	\$518,590	\$513,991	\$523,839	\$595,906	\$610,184	\$624,854	\$639,927	\$655,417	\$671,334	\$687,690
Refunds	\$18,359	\$30,477	\$8,477	\$18,734	\$51,446	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Fund #204 - Utility Billing	\$15,000	\$1,225,000	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
From CAP Year Report(s) for 2009 - 2014											
Total Operating Expenses:	\$2,774,971	\$3,850,555	\$2,604,167	\$2,569,872	\$2,802,097	\$2,840,301	\$2,906,718	\$2,974,954	\$3,045,060	\$3,117,092	\$3,191,104
D Current Year Excess Revenue over(Under)Expense	\$8,841,900	\$4,717,554	\$4,115,677	\$3,881,715	\$1,722,866	\$714,134	\$612,717	\$529,482	\$434,375	\$342,344	\$268,331
Total Debt Service:	\$2,954,752	\$3,711,156	\$3,602,411	\$2,880,118	\$2,291,481	\$850,000	\$410,000	\$410,000	\$410,000	\$410,000	\$410,000
F Subtotal - Current Year Available for Capital	\$5,887,148	\$1,006,398	\$513,266	\$1,001,597	(\$568,615)	(\$135,866)	\$202,717	\$119,482	\$24,375	(\$67,656)	(\$141,669)
Capital Outlay:											
Health	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant	\$138,123	\$68,513	\$84,399	\$50,130	\$48,633	\$48,633	\$48,633	\$48,633	\$48,633	\$48,633	\$48,633
Utility Distribution	\$0	\$0	\$0	\$0	\$68,428	\$68,428	\$68,428	\$68,428	\$68,428	\$68,428	\$68,428
Capital Facilities	\$5,173,576	\$3,133,305	\$598,802	\$6,666	\$1,667	\$858,352	\$657,296	\$799,000	\$365,000	\$247,000	\$80,000
From CAP Year Report(s) for 2009 - 2014											
Total Capital Outlay:	\$5,311,699	\$3,204,818	\$683,201	\$66,796	\$118,728	\$858,352	\$657,296	\$799,000	\$365,000	\$247,000	\$80,000
H Ending Cash Balance	\$4,581,367	\$2,382,946	\$2,213,011	\$3,157,812	\$2,470,469	\$1,305,063	\$850,484	\$170,966	(\$169,659)	(\$484,315)	(\$705,984)
I Encumbrances	\$3,631,259	\$806,648	\$194,448	\$169,116	\$171,188	\$0	\$0	\$0	\$0	\$0	\$0
J Ending Unencumbered Balance	\$950,108	\$1,576,298	\$2,018,563	\$2,988,696	\$2,299,281	\$1,305,063	\$850,484	\$170,966	(\$169,659)	(\$484,315)	(\$705,984)
Three Percent Increase per Year Compounded											
Revised Revenue at Three Percent Increase											
Revised Ending Unencumbered Balance											
Price (<= 100,000) Per 1,000 CF)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Production (Million Gallons)	1,029.30	985.50	916.15	854.10	923.45	854.10	854.10	854.10	854.10	854.10	854.10
Cost for Chemicals	\$43,972	\$54,531	\$62,531	\$52,068	\$55,283	\$55,283	\$55,283	\$55,283	\$55,283	\$55,283	\$55,283
Cost of Utilities	\$266,615	\$259,790	\$262,508	\$256,508	\$293,472	\$256,508	\$256,508	\$256,508	\$256,508	\$256,508	\$256,508
Cost per Million Gallon for Chemical & Electricity	\$302	\$319	\$355	\$364	\$378	\$364	\$364	\$364	\$364	\$364	\$364