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SOAH DOCKET NO. 473-20-4071.WS
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RATEPAYERS APPEAL OF THE DECISION BY WINDERMERE OAKS WATER SUPPLY CORPORATION TO CHANGE WATER AND SEWER RATES	§ § § § §	**BEFORE THE STATE OFFICE** **OF** **ADMINISTRATIVE HEARINGS**

RATEPAYERS' REPRESENTATIVES SIXTH REQUEST FOR INFORMATION
<u>TO WINDERMERE OAKS WATER SUPPLY CORPORATION</u>

THE REPRESENTATIVES OF THE RATEPAYERS OF WINDERMERE OAKS WATER SUPPLY CORPORATION ("Ratepayers") serve this Sixth Request for Information ("RFI") on Windermere Oaks Water Supply Corporation ("Windermere" or "WOWSC") pursuant to 16 TAC §22.144. Ratepayers' RFIs are set forth on the attachment hereto, which is incorporated herein. Pursuant to SOAH Order No. 23, Windermere's responses are due 20 business days after receipt of this Request. In all other respects, Windermere's responses must comply with §22.144(c). Windermere has a continuing duty to supplement its responses as required by §22.144(i).

Respectfully Submitted,

THE LAW OFFICE OF KATHRYN E. ALLEN,
PLLC
114 W. 7th St., Suite 1100
Austin, Texas 78701
(512) 495-1400 telephone
(512) 499-0094 fax

<u>/s/ Kathryn E. Allen</u>
Kathryn E. Allen
State Bar ID No. 01043100
kallen@keallenlaw.com

Attorneys for Ratepayers

Certificate of Service

I hereby certify that, unless otherwise ordered by the Presiding Officer, notice of this filing was provided to all parties of record via electronic mail on January 17, 2023.

/s/ Kathryn E. Allen
Kathryn E. Allen
State Bar ID No. 01043100
kallen@keallenlaw.com

Attorneys for Ratepayers

SOAH DOCKET NO. 473-20-4071.WS
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RATEPAYERS SIXTH REQUEST FOR INFORMATION
TO WINDERMERE OAKS WATER SUPPLY CORPORATION

Definitions and Instructions

1. "Windermere" refers to Windemere Oaks Water Supply and Sewer Corporation, and its affiliates, subsidiaries, and any person acting or purporting to act on their behalf, including without limitation, attorneys, agents, advisors, investigators, representatives, employees or other persons.

2. "Document." The term "document" or "documents" as used herein shall be defined in the broadest sense and shall include any non-identical copies (whether different from the originals because of notes made on such copies or otherwise), of writings of every kind and description, whether inscribed or stored by hand, mechanical, electronic, microfilm, photographic, or other means, including, but not limited to, phonic (such as tape recordings) or visual reproduction of oral statements, conversations or events, and including, but not limited to, correspondence, transcripts, statements, teletype messages, electronic mail (e-mail or email), instant messages, text messages, blackberry or palm pilot messages, internal memoranda, notes, transcriptions, reports (including drafts, preliminary, intermediate and final reports), contracts, agreements, surveys, comparisons, charts, books, pamphlets, bulletins, records, accounts, checks, receipts, bills, minutes, calendar and diary entries, appointment books, time sheets, log sheets, ledgers, compilations, studies, tabulations, tallies, maps, diagrams, drawings, papers, plans, pictures, computer runs, summaries of computer runs, and any translations of any of the foregoing. The term "document" includes all electronically produced, generated, or stored records (including deleted information), including, but not limited to, computer disks (including floppy diskettes, zip disks, CD-ROMs, and hard drives), word processing files, website postings, PDF or tif files, slides, graphic material, tapes, computer databases and other data compilations, spreadsheets, schedules, and for all and each of the foregoing, including all non-identical copies, back-ups, or archival versions of same, whether located on-site or off-site. Designated documents shall be taken to include all attachments and enclosures.

3. Specific Request for Production of Electronically Stored Data and Information. The term "document" includes, and this Request seeks discovery of, data and information that exists or ever existed in electronic or magnetic form, including deleted material. Ratepayers request production of such data and information as follows:

a. Production Format for Electronically Stored Information (ESI). Production of all ESI not specifically addressed below is requested in native file format. Before being produced, all parent-level email and loose-file (non-email) ESI should be de-duplicated across all custodians and shared network drives based on MD5 hash value. Individual email attachments should not be separately de-duplicated. All ESI should be produced with a metadata field listing all custodians where duplicate documents were found. All ESI documents with any text content should be produced with full extracted text in a corresponding TXT file.

b. Production of Email. Email should be produced in native format as individual, parent level, HTML files, and attachments to emails should sequentially follow their parent emails and be produced in native format as separate files. If any email cannot be produced in native format, such email should be produced in searchable image format, parent emails and their attachments should be produced as separate, contiguous documents. All email metadata should be processed in the Central time zone, and all metadata fields for date sent, time sent, date received, and time received should be converted to the same time zone.

c. Production of Excel™ Spreadsheets. Excel™ spreadsheets should be produced in native format if stored in that manner, and each native file should be named with a document production number as described below. If a spreadsheet contains privileged information, you may produce it as imaged ESI, with the privileged information redacted, provided that you make reasonable efforts in applying page layout settings to maximize document readability. Images of spreadsheets that contain multiple worksheets should be produced with worksheet names indicated in a header or footer. To the extent that print-outs or images of all or part of a spreadsheet were also maintained in the ordinary course of business in static form (e.g., as a pdf attachment), those documents should be produced as images.

d. Production of Database Information. Relevant information from a database should be produced as a report or data table, either in a static image format or in a popular database application, such as an Access™ database.

e. Production of ESI Commentary and Tracked Changes. Microsoft Word, Microsoft Excel, and similar file formats that provide for comments or tracked changes should be produced in a manner in which all comments and tracked changes are preserved, accessible, and viewable in their original color format. Such production may be in native format.

4. Pursuant to 16 TAC § 22.144(h)(4), if the response to any request is voluminous, please provide a detailed index of the voluminous material.

5. Privilege. For each document or item of information withheld under a claim of privilege, Windermere is requested to provide a description that includes the date, the identity of the originator, the identity of all parties to whom the document or item was circulated, the subject matter, the privilege claimed and the basis upon which such privilege is claimed.

6. Pursuant to 16 TAC § 22.144(c)(2), answers to the requests for information must be made under oath.

SOAH DOCKET NO. 473-20-4071.WS
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RATEPAYERS SIXTH REQUEST FOR INFORMATION
TO WINDERMERE OAKS WATER SUPPLY CORPORATION
QUESTIONS 6-1 TO 6-26

RATEPAYERS 6-1

Please reference Windermere's response to Staff 8-8. Admit or deny that the "shortfall of $174,515" is the difference between Windermere's budgeted costs and projected income for 2020 as reflected on Attachment Staff 8-5, and is calculated as follows:

$178,725 – Total COGS, plus
$427,840 – Total Expense less COGS, plus
$37,000 – Loan Principal Payments, equals
$643,565 – Budgeted Costs for 2020, minus
$469,050 – Projected Total Income for 2020, equals
$174,515 – Projected shortfall for 2020

For clarity, each category and amount referred to above is highlighted on the attached copy of Attachment Staff 8-5.

RATEPAYERS 6-2

If the response to Ratepayers 6-1 is deny, (in whole or in part), describe in detail how the "shortfall of $174,515" was calculated and the data used to calculate it determined and produce the documents reflecting such data.

RATEPAYERS 6-3

Please reference Windermere's response to Staff 8-8. Admit or deny that the appealed rates were designed to recover a budgeted revenue requirement of $643,565 based on the projected cost data set forth in Windermere's 2020 budget.

RATEPAYERS 6-4

If the response in RFI 6-3 is deny;

a. State the amount of the revenue requirement the appealed rates were designed to recover;
b. Describe how such revenue requirement was determined;
c. Describe and quantify each expense within each expense category of such revenue requirement;
d. Produce the documents reflecting each such expense.

RATEPAYERS 6-5

Please reference Windermere's response to Staff 8-8. Admit or deny

Windermere has not produced evidence showing that the budgeted cost data reflected in Attachment Staff 8-5 is a reasonable approximation of its actual costs of providing service.

RATEPAYERS 6-6

If the response to Ratepayers 6-5 is deny (in whole or in part), identify the evidence in the record Windermere contends shows that the budgeted cost data reflected in Attachment Staff 8-5 is a reasonable approximation of its actual costs of providing service.

RATEPAYERS 6-7

Please reference Windermere's response to Staff 8-8. Admit or Deny, Windermere has not produced evidence showing that the budgeted costs reflected in Attachment Staff 8-5 are reasonable and necessary to provide water and/or sewer service to customers.

RATEPAYERS 6-8

If the response to Ratepayers 6-7 is deny (in whole or in part), identify the evidence in the record Windermere contends shows that each of the budgeted costs reflected in Attachment Staff 8-5 is reasonable and necessary to provide service to customers.

RATEPAYERS 6-9

For each projected expenditure within each line item/expense category set forth on Attachment Staff 8-5, please provide the following:

a. The amount and a detailed description of the goods and/or services expected to be purchased or acquired;
b. How Windermere allocated such projected expenditure as between water service and sewer service, if it did;
c. An explanation as to why such projected expenditure is reasonable and necessary, if Windermere so contends;
d. An explanation as to how such projected expenditure is a cost of providing utility service, if Windermere so contends; and
e. An explanation as to how the amount of such projected expenditure could have been anticipated with reasonable certainty at the time of the rate increase.

For clarity, this RFI seeks the foregoing information as to each and every projected expenditure within each line item (examples of line items are "Total 50000 – COS Operator" and "Total 63000 – Legal/Appraisal") on Windermere's 2020 budget (Attachment Staff 8-5).

RATEPAYERS 6-10

Reference Windermere's Response to Ratepayers' 3-6 for the following questions.

a. Admit or Deny, at the time of the 2020 rate increase, the company's unpaid balance for outside legal services rendered in 2019 was at least $121,659.17.
b. Admit or Deny, the $250,000 budget for "Legal/Appraisal" as reflected on Attachment Staff 8-5 included Windermere's unpaid legal costs for 2019 services.
c. If the unpaid balance referenced in b. above was not included, please explain how Windermere intended to pay its unpaid legal balance for 2019.
d. If the unpaid balance was included, please explain the basis (if any) for Windermere's implicit projection that its legal costs for 2020 would be approximately $128,000.00.

RATEPAYERS 6-11

Admit or Deny
At the time of the rate increase Windermere's board could not reasonably anticipate the amounts for which Windermere would be invoiced each month (or during any other given period) for outside legal costs during;

a. 2020
b. 2021
c. 2022

For clarity, this RFI seeks information concerning the invoiced cost for outside legal services each month, and not some "minimum amount" Windermere claims it may have arranged to pay toward the invoiced costs.

RATEPAYERS 6-12

If the response to Ratepayers 6-11 is deny (in whole or in part), please describe in detail the basis upon which Windermere contends it could reasonably anticipate the amount that would be invoiced each month during 2020 and state the amount it anticipated would be invoiced for each month.

For clarity, this RFI seeks information concerning the invoiced cost for outside legal services each month, and not some "minimum amount" Windermere claims it may have arranged to pay toward the invoiced costs.

RATEPAYERS 6-13

If Windermere contends it reasonably anticipated that the invoiced cost for outside legal services rendered in 2020 would be approximately $250,000, please explain in detail the factual basis for such contention.

For clarity, this RFI seeks information concerning the invoiced costs, and not some "minimum amount" Windermere claims it may have arranged to pay toward the invoiced costs.

RATEPAYERS 6-14 State the amount of each monthly invoice for outside legal services rendered during 2020, 2021, 2022 and 2023, respectively, and provide a copy of each invoice.

RATEPAYERS 6-15 State the date and amount of each payment for outside legal services rendered during 2020, 2021, 2022 and 2023, respectively, and provide a copy of the record of each payment.

RATEPAYERS 6-16 State whether Windermere had paid in full as of December 31, 2020, all outside legal costs for which it had received invoices as of December 31, 2020, and, if not, state the unpaid balance owed as of that date.

For clarity, this RFI inquires about all invoices received as of December 31, 2020, including invoices received during 2019.

RATEPAYERS 6-17 State whether Windermere had paid in full as of December 31, 2021, all outside legal costs for which it had received invoices as of December 31, 2021, and, if not, state the unpaid balance owed as of that date. For clarity, this RFI inquires about all invoices received as of December 31, 2021, including invoices received during 2019 or 2020.

RATEPAYERS 6-18 Admit or Deny that the documents attached hereto as Exhibit 1 (numbered in the lower righthand corner as RATEPAYERS001 – 006) and Exhibit 2 (numbered RATEPAYERS007 – 069), respectively, are true and correct copies of Windermere's original records, that they were made at or near the time of each act, event, condition, opinion, or diagnosis set forth therein, that they were made by, or from information transmitted by, persons with knowledge of the matters set forth, that they were kept in the course of regularly conducted business activity and that it is Windermere's regular practice to make the records.

If this request is denied (in whole or in part), please specifically identify each record as to which the request is denied and the basis for such denial.

RATEPAYERS 6-19 Reference Windermere's Attachment Staff 1-10, which includes three written agreements with law firms concerning the outside legal costs at issue in this appeal. Please state whether Windermere has any other written agreements with law firms for such outside legal services and, if so, produce a copy of each such agreement.

RATEPAYERS 6-20 State the unpaid balance owed to each law firm referenced in 6-19 for outside legal costs at month-end for each month during 2020, 2021, 2022 (beginning with August 2022) and 2023.

RATEPAYERS 6-21 Reference Windermere's February 11, 2020, Notice of Rate/Tariff Changes.

Admit or Deny,

a. The appealed rates increased the monthly base charge for water service by $39.44
b. The appealed rates increased the monthly base charge for sewer service by $26.29
c. The increased gallonage (or volumetric) charge for water and sewer service was $0.

RATEPAYERS 6-22 If the response to Ratepayers 6-21 is deny, please state the correct dollar amount and structure of the rate increase for water service and sewer service, respectively.

RATEPAYERS 6-23 For each month during which the appealed rates have been in effect, please state the number of customers who paid the monthly base charge for water service and the number of customers who paid the monthly base charge for sewer service for such month.

Estimates, yearly totals and averages are not responsive to this RFI.

Windermere Oaks Water Supply Corporation 2020 Budget	2020 Budget
Ordinary Income/Expense	
Income	
40000 · Standby Fees	
Total 40000 · Standby Fees	33,000.00
Total 40200 · Water & Sewer Services	390,000.00
Total 40300 · Late Charges	5,000.00
Total 40410 · Membership Transfer Fees	2,800.00
Total 40500 · Equity Buy-in Fees	27,600.00
Total 40600 · Water & Sewer Taps	10,350.00
Total 46400 · Reconnect fee	0.00
Total 41000 · Interest Income	300.00
Total Income	469,050.00
Cost of Goods Sold	
Total 50000 · COS-Operator	123,375.00
Total 57000 · COS-Chemicals	12,450.00
Total 57500 · COS-Electricity	22,400.00
Total 58000 · COS-Sludge Removal	5,000.00
Total 58500 · LCRA - Raw Water Fee	9,000.00
Total 59000 · COS-Lab Fees	6,500.00
Total COGS	178,725.00
Expense	
Total 77600 · Website	500.00
Total 59610 · Install New Service Taps	7,200.00
Total 62000 · Bank Charges	600.00
Total 62400 · Bookkeeping	4,800.00
Total 62500 · Accounting	13,000.00
Total 62600 · Billing Services	20,000.00
Total 62800 · Total Contract Services	9,000.00
Total 63000 · Legal/Appraisal	250,000.00
Total 63500 · Dues & Subscriptions	4,000.00
Total 64000 · Regulatory System Fee	2,100.00
Total 65500 · Insurance	21,000.00
Total 65900 · Meals & Entertainment	500.00
Total 66000 · Office Supplies	3,400.00
Total 66500 · Telephone and Internet	6,000.00
Total 67000 · Postage & Shipping Expense	5,000.00
Total 68000 · Equipment Rental Expense	1,500.00
Total 68500 · Repairs & Maintenance	50,000.00
Total 68600 · Repair Parts	16,000.00
Total 69000 · Printing Expense	1,500.00
Total 71500 · Interest Expense	14,000.00
Total 72100 · Taxes-Property	40.00
Total 77500 · Meetings/Conferences	2,500.00
Total Expense less COGS	427,840.00
Net Ordinary Income	-137,515.00
Other Expense	
Loan Principal Payments (Balloon pymt $171523.00 Due 5/2021)	37,000.00
Net Profit/Loss "shortfall of $174,515"	-174,515.00

Windermere Oaks WSC
Summary of Income/Expense
February 28, 2022

Operating income			$ 52,240.84
Repair and replacement reserve			$ (4,630.00)
Interest income			51.17
Expenses			(84,009.67)
Net Income/(Loss)			$ (36,347.66)
Bank Account Balances			
Checking			$ 37,530.95
MM+			303,821.18
- CoBank Loans Reserve			24,000.00
- Emergency Fund			75,000.00
Capital Expenditure Reserve			41,982.58
Total bank account balances			$ 482,334.71
CoBank Loan			$ 143,165.66
CoBank Loan - Refinance			182,934.03
CoBank Loan - Oct 2021			296,774.82
Total long-term debt			$ 622,874.51
Amounts due to Attorneys:			
Lloyd Gosselink			$ 546,868.76
Enoch Kever			110,807.53
Shidlofsky Law Firm			23,072.50
			$ 680,748.79
Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		(33,256.56)	15,038.31
Debt service		7,732.50	4,074.78
DSCR		(4.30)	3.69
Debt to capital ratio:	**YTD**		
Debt		622,874.51	337,884.83
Total capital		1,705,612.99	1,459,585.56
Debt to capital		0.37	0.23
Days cash on hand:			
Cash on hand	**MTH**	482,334.71	254,153.28
Budgeted annual expense		505,772	510,849
Days cash on hand		348.09 *	181.59 *

* Assumption here is that no additonal income will be received through the end of the year.

Windermere Oaks WSC
Summary of Income/Expense
March 31, 2022

Operating income			$ 59,269.46
Repair and replacement reserve			$ (4,630.00)
Interest income			56.67
Expenses			(47,887.63)
Net Income/(Loss)			$ 6,808.50
Bank Account Balances			
Checking			$ 25,413.84
MM+			303,877.85
- CoBank Loans Reserve			24,000.00
- Emergency Fund			75,000.00
Capital Expenditure Reserve			41,982.58
Total bank account balances			$ 470,274.27
CoBank Loan			$ 142,689.65
CoBank Loan - Refinance			182,325.80
CoBank Loan - Oct 2021			295,870.96
Total long-term debt			$ 620,886.41
Amounts due to Attorneys:			
Lloyd Gosselink			$ 536,868.76
Enoch Kever			100,807.53
Shidlofsky Law Firm			18,072.50
			$ 655,748.79
Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		(26,448.06)	32,906.79
Debt service		11,599.02	6,112.19
DSCR		(2.28)	5.38
Debt to capital ratio:	**YTD**		
Debt		620,886.41	336,834.97
Total capital		1,710,433.39	1,476,404.18
Debt to capital		0.36	0.23
Days cash on hand:			
Cash on hand	**MTH**	470,274.27	248,303.77
Budgeted annual expense		505,772	510,849
Days cash on hand		339.38 *	177.41 *

* Assumption here is that no additonal income will be received through the end of the year.

Windermere Oaks WSC
Summary of Income/Expense
April 30, 2022

Operating income		$ 58,205.93
Repair and replacement reserve		$ (4,630.00)
Interest income		-
Expenses		(33,268.80)
Net Income/(Loss)		$ 20,307.13
Bank Account Balances		
Checking		$ 32,544.94
MM+		303,877.85
- CoBank Loans Reserve		24,000.00
- Emergency Fund		75,000.00
Capital Expenditure Reserve		41,982.58
Total bank account balances		$ 477,405.37
CoBank Loan		$ 142,256.85
CoBank Loan - Refinance		181,772.77
CoBank Loan - Oct 2021		295,062.93
Total long-term debt		$ 619,092.55
Amounts due to Attorneys:		
Lloyd Gosselink		$ 536,868.76
Enoch Kever		100,807.53
Shidlofsky Law Firm		18,072.50
		$ 655,748.79

Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		(6,140.93)	32,906.79
Debt service		15,465.36	8,149.85
DSCR		(0.40)	4.04
Debt to capital ratio:	**YTD**		
Debt		619,092.55	335,887.30
Total capital		1,728,946.66	1,429,146.18
Debt to capital		0.36	0.24
Days cash on hand:			
Cash on hand	**MTH**	477,405.37	205,588.29
Budgeted annual expense		505,772	510,849
Days cash on hand		344.53 *	146.89 *

* Assumption here is that no additonal income will be received through the end of the year.

Windermere Oaks WSC
Summary of Income/Expense
May 31, 2022

Operating income	$	55,946.50
Repair and replacement reserve		(4,630.00)
Interest income		148.10
Expenses		(59,047.09)
Net Income/(Loss)	$	(7,582.49)

Bank Account Balances		
Checking	$	19,687.79
MM+		304,025.95
- CoBank Loans Reserve		24,000.00
- Emergency Fund		75,000.00
Capital Expenditure Reserve		41,982.58
Total bank account balances	$	464,696.32

CoBank Loan	$	141,807.83
CoBank Loan - Refinance		181,199.02
CoBank Loan - Oct 2021		294,219.32
Total long-term debt	$	617,226.17

Amounts due to Attorneys:		
Lloyd Gosselink (RatePayers Protest)	$	308,777.99
Lloyd Gosselink (TOMA/48292 Litigation)		120,060.15
Lloyd Gosselink (General Counsel)		98,030.62
Enoch Kever (48292 Litigation)		90,807.53
Shidlofsky Law Firm (Insurance Filing)		13,072.50
	$	630,748.79

Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		111,276.58	8,390.20
Debt service		19,331.54	10,186.92
DSCR		5.76	0.82
Note: No legal fees are included in DSCR calculation.			
Debt to capital ratio:	**YTD**		
Debt		617,226.17	335,887.30
Total capital		1,719,497.79	1,429,146.18
Debt to capital		0.36	0.24
Days cash on hand:			
Cash on hand	**MTH**	464,696.32	205,588.29
Budgeted annual expense		505,772	510,849
Days cash on hand		335.36 *	146.89 *

* Assumption here is that no additonal income will be received through the end of the year.

Windermere Oaks WSC
Summary of Income/Expense
June 30, 2022

Operating income			$ 71,630.90
Repair and replacement reserve			(4,630.00)
Interest income			97.01
Expenses			(56,213.01)
Net Income/(Loss)			$ 10,884.90
Bank Account Balances			
Checking			$ 29,327.54
MM+			213,122.96
- CoBank Loans Reserve			24,000.00
- Emergency Fund			75,000.00
Capital Expenditure Reserve			41,982.58
Total bank account balances			$ 383,433.08
CoBank Loan			$ 141,372.19
CoBank Loan - Refinance			180,642.35
CoBank Loan - Oct 2021			293,405.59
Total long-term debt			$ 615,420.13
Amounts due to Attorneys:			
Lloyd Gosselink (RatePayers Protest)			$ 305,444.65
Lloyd Gosselink (TOMA/48292 Litigation)			116,726.82
Lloyd Gosselink (General Counsel)			94,697.29
Enoch Kever (48292 Litigation)			80,807.53
Shidlofsky Law Firm (Insurance Filing)			8,072.50
			$ 605,748.79
Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		147,161.48	125,662.00
Debt service		23,197.84	12,224.22
DSCR		6.34	10.28
Note: No legal fees are included in DSCR calculation.			
Debt to capital ratio:	**YTD**		
Debt		615,420.13	333,947.68
Total capital		1,704,444.27	1,424,376.51
Debt to capital		0.36	0.23
Days cash on hand:			
Cash on hand	**MTH**	383,433.08	201,722.39
Budgeted annual expense		505,772	510,849
Days cash on hand		276.71 *	144.13 *

* Assumption here is that no additonal income will be received through the end of the year.

Windermere Oaks WSC
Summary of Income/Expense
July 31, 2022

Operating income			$ 55,963.25
Repair and replacement reserve			(4,630.00)
Interest income			87.76
Expenses			(61,496.62)
Net Income/(Loss)			$ (10,075.61)
Bank Account Balances			
Checking			$ 9,518.46
MM+			188,210.72
- CoBank Loans Reserve			24,000.00
- Emergency Fund			75,000.00
Capital Expenditure Reserve			41,982.58
Total bank account balances			$ 338,711.76
CoBank Loan			$ 140,920.40
CoBank Loan - Refinance			180,065.07
CoBank Loan - Oct 2021			292,948.32
Total long-term debt			$ 613,933.79
Amounts due to Attorneys:			
Lloyd Gosselink (RatePayers Protest)			$ 294,067.66
Lloyd Gosselink (TOMA/48292 Litigation)			118,484.37
Lloyd Gosselink (General Counsel)			125,256.68
Enoch Kever (48292 Litigation)			70,807.53
Shidlofsky Law Firm (Insurance Filing)			3,072.50
			$ 611,688.74
Debt to service coverage ratio:	**YTD**	2022	2021
Net operating income		162,250.83	37,074.39
Debt service		27,064.24	14,261.59
DSCR		6.00	2.60
Note: No legal fees are included in DSCR calculation.			
Debt to capital ratio:	**YTD**		
Debt		613,933.79	332,955.91
Total capital		1,693,047.28	1,444,414.75
Debt to capital		0.36	0.23
Days cash on hand:			
Cash on hand	**MTH**	338,711.76	201,722.39
Budgeted annual expense		505,772	510,849
Days cash on hand		244.44 *	144.13 *

* Assumption here is that no additonal income will be received through the end of the year.

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of December 31, 2020

		Dec 31, 20
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		58,333 02
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		135,466.63
Total Checking/Savings		235,782.23
Total Current Assets		235,782.23
Fixed Assets		
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699 00
15350 · 2004 Water Storage Tank		70,649.95
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233 87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000 00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accumulated Depreciation		-1,019,207.75
Total Fixed Assets		1,335,227.58
Other Assets		
19300 · Standby Fees Delinquent		34 93
Total Other Assets		34.93
TOTAL ASSETS		**1,571,044.74**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		6,202.80
Total Other Current Liabilities		6,202 80
Total Current Liabilities		6,202.80
Long Term Liabilities		
27500 · Membership Fees Refundabl		119,727.75
27756 · Loan COBank ACB Denver		149,164.71
27757 · Note Payable CoBank - Refinance		190,599 56
Total Long Term Liabilities		459,492.02
Total Liabilities		465,694.82

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of December 31, 2020

	Dec 31, 20
Equity	
39005 · Retained Earnings	1,101,198 23
Net Income	4,151.69
Total Equity	1,105,349 92
TOTAL LIABILITIES & EQUITY	**1,571,044.74**

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	2,980 80	1,375 00	20,629.84	16,500.00	16,500 00
40000-6 · Standby Fees - Sewer	2,980 80	1,375 00	20,555 07	16,500 00	16,500 00
Total 40000 · Standby Fees	5,961 60	2,750 00	41,184 91	33,000 00	33,000.00
40200 · Water & Sewer Services					
40200-5 · Water Services	28,974.06	19,500.00	327,395.88	234,000 00	234,000 00
40200-6 · Sewer Services	18,251 51	13,000.00	207,557 64	156,000 00	156,000 00
Total 40200 · Water & Sewer Services	47,225.57	32,500 00	534,953.52	390,000 00	390,000 00
40300 · Late Charges					
40300-5 · Late Charges - Water	261.15	250 00	4,707.92	3,000 00	3,000 00
40300-6 · Late Charges - Sewer	157 74	166.66	3,115 59	2,000 00	2,000 00
40300 · Late Charges - Other	0 00		5 90		
Total 40300 · Late Charges	418.89	416 66	7,829 41	5,000 00	5,000 00
40400 · Membership Fees	0 00	200 00	0.00	2,400.00	2,400.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	16 66	40.26	200 00	200 00
40410-6 · Membership Transfer Fees-Sewer	0 00	16 66	40 24	200.00	200 00
40410 · Membership Transfer Fees - Other	40 25		120.75		
Total 40410 · Membership Transfer Fees	40.25	33.32	201 25	400 00	400 00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0 00	1,150 00	29,900.00	13,800 00	13,800 00
40500-6 · Equity Buy-In Fees - Sewer	0 00	1,150 00	29,900.00	13,800.00	13,800 00
Total 40500 · Equity Buy-in Fees	0.00	2,300 00	59,800.00	27,600.00	27,600 00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0 00	431 25	9,582.71	5,175.00	5,175 00
40600-6 · Sewer Taps	0 00	431 25	10,264.69	5,175.00	5,175 00
40600 · Water & Sewer Taps - Other	0 00		862 50		
Total 40600 · Water & Sewer Taps	0 00	862.50	20,709.90	10,350 00	10,350 00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	28 29		28 29		
44000 · Regulatory Assessment fee refun - Other	0.00		-1,876.00		
Total 44000 · Regulatory Assessment fee refun	28.29		-1,847 71		
46400 · Reconnect fee					
46400-5 · Reconnect Fee - Water	75 00		75.00		
Total 46400 · Reconnect fee	75 00		75.00		
48000 · Miscellaneous Income	0 00		14,134 00		
Total Income	53,749 60	39,062 48	677,040 28	468,750 00	468,750 00
Cost of Goods Sold					
50000 · COS-Operator					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
50000-5 · COS Operator - Water	6,595.75	6,682.83	78,297.50	80,194 00	80,194 00
50000-6 · COS Operator - Sewer	3,620.75	3,598 41	45,340 75	43,181 00	43,181 00
Total 50000 · COS-Operator	10,216.50	10,281.24	123,638.25	123,375 00	123,375.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,217 30	1,016 66	14,641 76	12,200.00	12,200.00
57000-6 · COS Chemcials - Sewer	0 00	20 83	0 00	250 00	250 00
Total 57000 · COS-Chemicals	2,217 30	1,037 49	14,641.76	12,450 00	12,450 00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	844 17	933 33	12,551.36	11,200 00	11,200 00
57500-6 · COS Electricity -Sewer	905.09	933 33	10,991 77	11,200 00	11,200.00
Total 57500 · COS-Electricity	1,749 26	1,866 66	23,543 13	22,400 00	22,400 00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0 00	166 66	2,918 75	2,000 00	2,000 00
58000-6 · COS-Sludge Removal - Sewer	0 00	250 00	8,258 38	3,000 00	3,000 00
Total 58000 · COS-Sludge Removal	0 00	416.66	11,177 13	5,000.00	5,000 00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	0 00	450 00	8,931 03	5,400 00	5,400.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	0 00	300.00	3,211 94	3,600.00	3,600 00
Total 58500 · LCRA - Raw Water Fee	0.00	750.00	12,142 97	9,000 00	9,000 00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	0 00	250.00	3,583.90	3,000 00	3,000.00
59000-6 · COS Lab Fees- Sewer	0 00	291.66	3,772.00	3,500 00	3,500.00
Total 59000 · COS-Lab Fees	0 00	541 66	7,355 90	6,500 00	6,500 00
Total COGS	14,183 06	14,893 71	192,499 14	178,725.00	178,725.00
Gross Profit	39,566.54	24,168.77	484,541.14	290,025 00	290,025.00
Expense					
77600 · Website					
77600-5 · Website - Water	0 00	20.83	208.73	250 00	250.00
77600-6 · Website - Sewer	0 00	20.83	208 73	250 00	250.00
Total 77600 · Website	0 00	41 66	417.46	500 00	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	770 00	300.00	11,098.73	3,600.00	3,600.00
59610-6 · Install New Service Taps-Sewer	0 00	300 00	4,876 28	3,600 00	3,600.00
Total 59610 · Install New Service Taps	770 00	600 00	15,975 01	7,200 00	7,200.00
61600 · Bad Debt Expense					
61600-6 · Bad Debt Expense - Sewer	19.00		19 00		
61600-5 · Bad Debt Expense - Water	19 00		19.00		
Total 61600 · Bad Debt Expense	38 00		38 00		
62000 · Bank Charges					
62000-5 · Bank Charges - Water	46 02	25 00	714 85	300.00	300 00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
62000-6 · Bank Charges - Sewer	46 03	25 00	1,970 26	300 00	300.00
Total 62000 · Bank Charges	92 05	50.00	2,685 11	600 00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	200.00	200 00	2,400.00	2,400 00	2,400 00
62400-5 · Bookkeeping - Water	200.00	200 00	3,248.55	2,400 00	2,400.00
Total 62400 · Bookkeeping	400.00	400 00	5,648.55	4,800.00	4,800 00
62500 · Accounting					
62501 · Accounting - Other	0 00	916 66	0 00	11,000.00	11,000.00
62500-5 · Accounting - Water	0 00	83.33	735.00	1,000.00	1,000 00
62500-6 · Accounting - Sewer	0 00	83 33	735 00	1,000 00	1,000 00
Total 62500 · Accounting	0 00	1,083.32	1,470.00	13,000.00	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	667 91	833 33	8,773 32	10,000 00	10,000 00
62600-6 · Billing - Sewer	667 91	833 33	7,517 91	10,000 00	10,000.00
Total 62600 · Billing Services	1,335.82	1,666.66	16,291.23	20,000.00	20,000 00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0 00	208 33	0.00	2,500.00	2,500.00
62804-6 · Professional Engineer - Sewer	0 00	208.33	3,438.00	2,500.00	2,500.00
62806-5 · Consulting Fees - Water	0 00	166.66	840.00	2,000 00	2,000.00
62806-6 · Consulting Fees - Sewer	0 00	166 66	840.00	2,000 00	2,000 00
Total 62800 · Total Contract Services	0 00	749.98	5,118.00	9,000 00	9,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	-832.00	1,000 00	-832 00	12,000 00	12,000 00
63000-5 · Legal/Appraisal - Water	0 00	600 00	0 00	7,200 00	7,200.00
63000-6 · Legal/Appraisal - Sewer	0 00	600.00	0 00	7,200 00	7,200.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	28,336.00	9,316 66	120,600.61	111,800 00	111,800.00
63100-6 · Lawsuit 2017/18-Sewer	28,336 00	9,316 66	120,600.62	111,800 00	111,800.00
63000 · Legal/Appraisal - Other	0 00		416 00		
Total 63000 · Legal/Appraisal	55,840.00	20,833 32	240,785 23	250,000.00	250,000 00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	2,496.00		2,496 00		
63200-6 · PIO Expense - Sewer	2,496.00		2,496 00		
Total 63200 · Public Information Officer exp	4,992 00		4,992.00		
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	125.00	543 00	1,500 00	1,500 00
63500-6 · Dues/Subscriptions - Sewer	0 00	125.00	543.00	1,500 00	1,500 00
63501 · CTWC Subscription	0 00	83 33	0 00	1,000 00	1,000 00
Total 63500 · Dues & Subscriptions	0.00	333 33	1,086.00	4,000.00	4,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	1,312 50	50 00	1,906.74	600.00	600 00
64000-6 · TCEQ System Fee - Sewer	0 00	125 00	1,250.00	1,500.00	1,500.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
Total 64000 · TCEQ System Fee	1,312 50	175 00	3,156.74	2,100 00	2,100 00
65500 · Insurance					
65501 · Insurance - Other	350 00	416 66	2,800 00	5,000 00	5,000 00
65500-5 · Insurance - Water	0 00	666 66	8,804 00	8,000 00	8,000 00
65500-6 · Insurance - Sewer	0 00	666 66	7,781 00	8,000.00	8,000 00
Total 65500 · Insurance	350.00	1,749.98	19,385.00	21,000 00	21,000 00
65900 · Meals & Entertainment	0 00	41 66	0 00	500.00	500 00
66000 · Office Supplies					
66001 · Office Supplies - Other	0.00	33 33	0 00	400 00	400 00
66000-5 · Office Supplies - Water	0 00	125 00	779.22	1,500.00	1,500 00
66000-6 · Office Supplies - Sewer	0 00	125 00	88.39	1,500 00	1,500 00
Total 66000 · Office Supplies	0.00	283.33	867.61	3,400.00	3,400 00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	549 64	250 00	2,979 41	3,000 00	3,000 00
66500-6 · Telephone/Internet - Sewer	217 26	250 00	2,487 09	3,000.00	3,000 00
66500 · Telephone and Internet - Other	0.00		0 00		
Total 66500 · Telephone and Internet	766 90	500 00	5,466.50	6,000 00	6,000 00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	42 53	208 33	1,712 27	2,500 00	2,500 00
67000-6 · Postage & Shipping - Sewer	42 52	208 33	1,493 19	2,500 00	2,500 00
Total 67000 · Postage & Shipping Expense	85.05	416 66	3,205.46	5,000 00	5,000 00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00		1,525.95		
68000-6 · Equip Rental Expense - Sewer	0 00		806 91		
68000 · Equipment Rental Expense - Other	0.00	125.00	0 00	1,500 00	1,500 00
Total 68000 · Equipment Rental Expense	0 00	125 00	2,332 86	1,500 00	1,500 00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	7,430 08	2,916 66	36,958.87	35,000 00	35,000 00
68500-6 · Repairs & Maintenance - Sewer	381.35	1,250 00	27,063 19	15,000 00	15,000 00
68522-5 · Barge Storm Damage 10/16/18 (Barge only storm damage)	0 00		5,625 00		
Total 68500 · Repairs & Maintenance	7,811 43	4,166 66	69,647.06	50,000.00	50,000 00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0 00	933 33	5,771 60	11,200 00	11,200 00
68600-6 · Repair Parts - Sewer	116 75	400 00	6,921.91	4,800 00	4,800.00
Total 68600 · Repair Parts	116 75	1,333.33	12,693 51	16,000.00	16,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0 00	62.50	119 52	750 00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	119 52	750.00	750 00
Total 69000 · Printing Expense	0 00	125.00	239 04	1,500.00	1,500 00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	351 21		562 14		

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
71500-6 · Interest Expense - Sewer	715.43	1,166 66	9,842 88	14,000 00	14,000 00
Total 71500 · Interest Expense	1,066.64	1,166 66	10,405 02	14,000 00	14,000.00
72100 · Taxes-Property	0.00	3 33	0.00	40 00	40 00
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	0 00	104 16	348 75	1,250 00	1,250 00
77500-6 · Meetings/Conferences-Sewer	0 00	104 16	73 75	1,250 00	1,250 00
Total 77500 · Meetings/Conferences	0.00	208 32	422 50	2,500 00	2,500.00
79000 · Uncategorized	0 00		0 00		
Total Expense	74,977 14	36,053.20	422,327 89	432,640 00	432,640 00
Net Ordinary Income	-35,410 60	-11,884 43	62,213.25	-142,615 00	-142,615.00
Other Income/Expense					
Other Income					
41000 · Interest Income	22 55	25 00	167.20	300 00	300.00
Total Other Income	22 55	25 00	167 20	300 00	300 00
Other Expense					
72500 · Depreciation Expense	5,971 48		58,228.76		
Total Other Expense	5,971 48		58,228.76		
Net Other Income	-5,948 93	25 00	-58,061 56	300 00	300 00
Net Income	-41,359.53	-11,859.43	4,151.69	-142,315.00	-142,315.00

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Windermere Oaks W.S.C.
Balance Sheet
As of December 31, 2021

		Dec 31, 21
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		370,466.94
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		143,724.00
Total Checking/Savings		556,173.52
Total Current Assets		556,173.52
Fixed Assets		
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		2,523.63
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accumulated Depreciation		-1,074,767.75
Total Fixed Assets		1,306,714.20
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		1,862,922.65
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		9,326.11
Total Other Current Liabilities		9,326.11
Total Current Liabilities		9,326.11
Long Term Liabilities		
27500 · Membership Fees Refundabl		111,170.25
27756 · Loan COBank ACB Denver		144,024.02
27757 · Note Payable CoBank - Refinance		184,030.84
27758 · CoBank Loan Oct 2021		298,376.39

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Windermere Oaks W.S.C.
Balance Sheet
As of December 31, 2021

	Dec 31, 21
Total Long Term Liabilities	737,601.50
Total Liabilities	746,927.61
Equity	
39005 · Retained Earnings	1,106,662.42
Net Income	9,332.62
Total Equity	1,115,995.04
TOTAL LIABILITIES & EQUITY	**1,862,922.65**

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	4,905.90	1,375.00	22,555.09	16,500.00	16,500.00
40000-6 · Standby Fees - Sewer	4,905.90	1,375.00	22,555.08	16,500.00	16,500.00
Total 40000 · Standby Fees	9,811.80	2,750.00	45,110.17	33,000.00	33,000.00
40200 · Water & Sewer Services					
40200-5 · Water Services	31,882.81	27,000.00	385,500.71	324,000.00	324,000.00
40200-6 · Sewer Services	21,060.76	18,000.00	243,883.18	216,000.00	216,000.00
40200 · Water & Sewer Services - Other	0.00		462.37		
Total 40200 · Water & Sewer Services	52,943.57	45,000.00	629,846.26	540,000.00	540,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	155.62	250.00	5,265.74	3,000.00	3,000.00
40300-6 · Late Charges - Sewer	110.53	166.66	3,379.83	2,000.00	2,000.00
Total 40300 · Late Charges	266.15	416.66	8,645.57	5,000.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	0.00	100.62	2,515.45	1,207.50	1,207.50
40400-6 · Membership Fees - Sewer	0.00	100.62	3,040.43	1,207.50	1,207.50
40400 · Membership Fees - Other	0.00		-175.00		
Total 40400 · Membership Fees	0.00	201.24	5,380.88	2,415.00	2,415.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	16.75	100.65	201.00	201.00
40410-6 · Membership Transfer Fees-Sewer	0.00	16.75	100.60	201.00	201.00
Total 40410 · Membership Transfer Fees	0.00	33.50	201.25	402.00	402.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	11,722.82	13,800.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	11,722.80	13,800.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	23,445.62	27,600.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	603.75	431.25	4,053.76	5,175.00	5,175.00
40600-6 · Sewer Taps	603.75	431.25	4,916.24	5,175.00	5,175.00
Total 40600 · Water & Sewer Taps	1,207.50	862.50	8,970.00	10,350.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	127.50	0.00	1,530.00	1,530.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	85.00	0.00	1,020.00	1,020.00
44000 · Regulatory Assessment fee refun - Other	0.00		-2,674.77		

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	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Total 44000 · Regulatory Assessment fee refun	0.00	212.50	-2,674.77	2,550.00	2,550.00
46400 · Reconnect fee					
46400-5 · Reconnect Fee - Water	0.00		87.00		
46400-6 · Reconnect Fee - Sewer	0.00		63.00		
Total 46400 · Reconnect fee	0.00		150.00		
48000 · Miscellaneous Income	0.00		1,680.00		
Total Income	64,229.02	51,776.40	720,754.98	621,317.00	621,317.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	6,722.40	6,613.75	76,875.65	79,365.00	79,365.00
50000-6 · COS Operator - Sewer	3,094.10	3,561.25	42,122.35	42,735.00	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	118,998.00	122,100.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,333.33	8,679.52	16,000.00	16,000.00
57000-6 · COS Chemcials - Sewer	0.00	41.67	23.93	500.00	500.00
Total 57000 · COS-Chemicals	0.00	1,375.00	8,703.45	16,500.00	16,500.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	846.15	1,286.67	9,716.50	15,440.00	15,440.00
57500-6 · COS Electricity -Sewer	907.78	746.67	9,765.96	8,960.00	8,960.00
Total 57500 · COS-Electricity	1,753.93	2,033.34	19,482.46	24,400.00	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	3,411.28	4,000.00	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.67	6,708.63	8,000.00	8,000.00
Total 58000 · COS-Sludge Removal	0.00	1,000.00	10,119.91	12,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	349.37	500.00	8,432.82	6,000.00	6,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	232.92	333.33	4,288.54	4,000.00	4,000.00
Total 58500 · LCRA - Raw Water Fee	582.29	833.33	12,721.36	10,000.00	10,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	125.00	291.67	2,970.18	3,500.00	3,500.00
59000-6 · COS Lab Fees- Sewer	208.00	291.67	3,224.00	3,500.00	3,500.00
59000 · COS-Lab Fees - Other	0.00		125.00		
Total 59000 · COS-Lab Fees	333.00	583.34	6,319.18	7,000.00	7,000.00
Total COGS	12,485.72	16,000.01	176,344.36	192,000.00	192,000.00

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	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Gross Profit	51,743.30	35,776.39	544,410.62	429,317.00	429,317.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	250.00	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	250.00	250.00
Total 77600 · Website	0.00	41.66	0.00	500.00	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	1,780.84	666.67	3,438.04	8,000.00	8,000.00
59610-6 · Install New Service Taps-Sewer	1,780.83	666.67	11,378.51	8,000.00	8,000.00
59610 · Install New Service Taps - Other	0.00		855.39		
Total 59610 · Install New Service Taps	3,561.67	1,333.34	15,671.94	16,000.00	16,000.00
59620 · Misc Operations Expense	0.00		461.34		
61000 · Benefits Paid to Members	0.00		13.00		
61600 · Bad Debt Expense					
61600-6 · Bad Debt Expense - Sewer	0.00		26.00		
61600-5 · Bad Debt Expense - Water	0.00		39.00		
Total 61600 · Bad Debt Expense	0.00		65.00		
62000 · Bank Charges					
62000-5 · Bank Charges - Water	25.00	25.00	221.62	300.00	300.00
62000-6 · Bank Charges - Sewer	25.00	25.00	1,147.07	300.00	300.00
Total 62000 · Bank Charges	50.00	50.00	1,368.69	600.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	300.00	300.00	3,500.00	3,600.00	3,600.00
62400-5 · Bookkeeping - Water	300.00	300.00	3,500.00	3,600.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	7,000.00	7,200.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	11,000.00	11,000.00
62500-5 · Accounting - Water	0.00	83.33	987.50	1,000.00	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	987.50	1,000.00	1,000.00
Total 62500 · Accounting	0.00	1,083.33	1,975.00	13,000.00	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	826.03	833.33	9,402.31	10,000.00	10,000.00
62600-6 · Billing - Sewer	801.02	833.33	7,977.04	10,000.00	10,000.00
Total 62600 · Billing Services	1,627.05	1,666.66	17,379.35	20,000.00	20,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	3,400.00	166.67	8,400.00	2,000.00	2,000.00

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62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	2,000.00	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	3,777.50	2,000.00	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	3,590.00	2,000.00	2,000.00
65802 · Contract Labor	0.00		750.00		
62800 · Total Contract Services - Other	0.00		250.00		
Total 62800 · Total Contract Services	3,400.00	666.68	16,767.50	8,000.00	8,000.00
62900 · Licenses & Permits	0.00		62.50		
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,000.00	0.00	12,000.00	12,000.00
63000-5 · Legal/Appraisal - Water	0.00		7,500.00		
63000-6 · Legal/Appraisal - Sewer	0.00		9,000.00		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	9,916.67	124,451.43	119,000.00	119,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	9,916.67	124,451.43	119,000.00	119,000.00
Total 63000 · Legal/Appraisal	25,000.00	20,833.34	265,402.86	250,000.00	250,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60		249.60		
63200-6 · PIO Expense - Sewer	166.40		166.40		
Total 63200 · Public Information Officer exp	416.00		416.00		
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	487.50	500.00	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	487.50	500.00	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	975.00	1,000.00	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	565.95	62.50	565.95	750.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	0.00	1,500.00	1,500.00
Total 64000 · TCEQ System Fee	565.95	187.50	565.95	2,250.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	5,000.00	5,000.00
65500-5 · Insurance - Water	175.00	750.00	12,231.00	9,000.00	9,000.00
65500-6 · Insurance - Sewer	175.00	750.00	12,581.00	9,000.00	9,000.00
Total 65500 · Insurance	350.00	1,916.67	24,812.00	23,000.00	23,000.00
65900 · Meals & Entertainment	0.00	41.67	0.00	500.00	500.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	1,142.82	1,500.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	955.09	1,500.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	2,097.91	3,000.00	3,000.00
66500 · Telephone and Internet					

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	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
66500-5 · Telephone/Internet - Water	558.64	250.00	3,969.21	3,000.00	3,000.00
66500-6 · Telephone/Internet - Sewer	204.52	250.00	2,713.70	3,000.00	3,000.00
66500 · Telephone and Internet - Other	41.40		106.46		
Total 66500 · Telephone and Internet	804.56	500.00	6,789.37	6,000.00	6,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	101.69	208.33	1,579.83	2,500.00	2,500.00
67000-6 · Postage & Shipping - Sewer	43.69	208.33	1,296.44	2,500.00	2,500.00
Total 67000 · Postage & Shipping Expense	145.38	416.66	2,876.27	5,000.00	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	62.50	926.05	750.00	750.00
68000-6 · Equip Rental Expense - Sewer	0.00	62.50	1,103.74	750.00	750.00
Total 68000 · Equipment Rental Expense	0.00	125.00	2,029.79	1,500.00	1,500.00
68400 · Mowing & Landscaping	0.00		77.75		
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	1,973.60	2,916.67	53,069.72	35,000.00	35,000.00
68500-6 · Repairs & Maintenance - Sewer	745.00	1,250.00	28,480.74	15,000.00	15,000.00
68530-5 · Repair Freeze Damage - Water	0.00		12,199.80		
68530-6 · Repair Freeze Damage	0.00		10,444.40		
68540-5 · Repair & Maint Barge - Water	-22,772.65		-21,692.65		
68540-6 · Repair & Maint Barge - Sewer	0.00		720.00		
Total 68500 · Repairs & Maintenance	-20,054.05	4,166.67	83,222.01	50,000.00	50,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	2,857.06	1,000.00	10,749.51	12,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.67	67.95	8,000.00	8,000.00
Total 68600 · Repair Parts	2,857.06	1,666.67	10,817.46	20,000.00	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	20.83	709.84	250.00	250.00
69000-6 · Printing Expense - Sewer	0.00	20.83	709.86	250.00	250.00
Total 69000 · Printing Expense	0.00	41.66	1,419.70	500.00	500.00
70000 · Travel Expense	0.00		1,231.28		
71500 · Interest Expense					
71500-5 · Interest Expense - Water	339.29	690.02	4,519.46	8,280.25	8,280.25
71500-6 · Interest Expense - Sewer	1,690.35	371.55	9,807.75	4,458.59	4,458.59
71501 · Interest Expense - Other	0.00	1,000.00	0.00	12,000.00	12,000.00
Total 71500 · Interest Expense	2,029.64	2,061.57	14,327.21	24,738.84	24,738.84
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	36.00	104.17	1,726.49	1,250.00	1,250.00

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	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
77500-6 · Meetings/Conferences-Sewer	224.00	104.17	224.00	1,250.00	1,250.00
Total 77500 · Meetings/Conferences	260.00	208.34	1,950.49	2,500.00	2,500.00
Total Expense	21,613.26	37,940.76	479,775.37	455,288.84	455,288.84
Net Ordinary Income	30,130.04	-2,164.37	64,635.25	-25,971.84	-25,971.84
Other Income/Expense					
Other Income					
41000 · Interest Income	21.49	25.00	257.37	300.00	300.00
Total Other Income	21.49	25.00	257.37	300.00	300.00
Other Expense					
72500 · Depreciation Expense	4,630.00	4,630.00	55,560.00	55,560.00	55,560.00
Total Other Expense	4,630.00	4,630.00	55,560.00	55,560.00	55,560.00
Net Other Income	-4,608.51	-4,605.00	-55,302.63	-55,260.00	-55,260.00
Net Income	**25,521.53**	**-6,769.37**	**9,332.62**	**-81,231.84**	**-81,231.84**

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Windermere Oaks W.S.C.
Balance Sheet
As of January 31, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	72,240.60
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	402,770.01
Total Checking/Savings	516,993.19
Total Current Assets	516,993.19
Fixed Assets	
15355 · Water Tank	43,127.25
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	191,994.20
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	14,861.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	75,574.95
15360 · WTP Recycling Project	19,597.99
15370 · WTP Recycle Project	4,048.63
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15610 · Wastewater Recycling Project	28,184.08
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accumulated Depreciation	-1,079,397.75
Total Fixed Assets	1,346,736.45
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	**1,863,764.57**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	9,552.35
Total Other Current Liabilities	9,552.35
Total Current Liabilities	9,552.35
Long Term Liabilities	
27500 · Membership Fees Refundabl	110,470.25
27756 · Loan COBank ACB Denver	143,595.53
27757 · Note Payable CoBank - Refinance	183,483.32

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Windermere Oaks W.S.C.
Balance Sheet
As of January 31, 2022

	Jan 31, 22
27758 · CoBank Loan Oct 2021	297,576.98
Total Long Term Liabilities	735,126.08
Total Liabilities	744,678.43
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	3,091.10
Total Equity	1,119,086.14
TOTAL LIABILITIES & EQUITY	**1,863,764.57**

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2022

	Jan 22	Budget	Jan 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	5,713.20		5,713.20		
40000-6 · Standby Fees - Sewer	5,713.20		5,713.20		
Total 40000 · Standby Fees	11,426.40		11,426.40		
40200 · Water & Sewer Services					
40200-5 · Water Services	28,630.98		28,630.98		
40200-6 · Sewer Services	19,394.70		19,394.70		
Total 40200 · Water & Sewer Services	48,025.68		48,025.68		
40300 · Late Charges					
40300-5 · Late Charges - Water	117.71		117.71		
40300-6 · Late Charges - Sewer	75.00		75.00		
Total 40300 · Late Charges	192.71		192.71		
40400 · Membership Fees					
40400-5 · Membership Fees - Water	805.00		805.00		
40400-6 · Membership Fees - Sewer	805.00		805.00		
Total 40400 · Membership Fees	1,610.00		1,610.00		
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13		20.13		
40410-6 · Membership Transfer Fees-Sewer	20.12		20.12		
Total 40410 · Membership Transfer Fees	40.25		40.25		
Total Income	61,295.04		61,295.04		
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90		5,889.90		
50000-6 · COS Operator - Sewer	3,926.60		3,926.60		
Total 50000 · COS-Operator	9,816.50		9,816.50		
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	582.35		582.35		
57500-6 · COS Electricity -Sewer	775.01		775.01		
Total 57500 · COS-Electricity	1,357.36		1,357.36		
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	854.99		854.99		

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2022

	Jan 22	Budget	Jan 22	YTD Budget	Annual Budget
Total 58000 · COS-Sludge Removal	854.99		854.99		
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	782.99		782.99		
58500-6 · COS-LCRA Raw Water Fee - Sewer	521.99		521.99		
Total 58500 · LCRA - Raw Water Fee	1,304.98		1,304.98		
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	109.00		109.00		
59000-6 · COS Lab Fees- Sewer	247.00		247.00		
Total 59000 · COS-Lab Fees	356.00		356.00		
Total COGS	13,689.83		13,689.83		
Gross Profit	47,605.21		47,605.21		
Expense					
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	788.95		788.95		
59610-6 · Install New Service Taps-Sewer	450.00		450.00		
Total 59610 · Install New Service Taps	1,238.95		1,238.95		
62000 · Bank Charges					
62000-5 · Bank Charges - Water	25.00		25.00		
62000-6 · Bank Charges - Sewer	25.00		25.00		
Total 62000 · Bank Charges	50.00		50.00		
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00		240.00		
62400-5 · Bookkeeping - Water	360.00		360.00		
Total 62400 · Bookkeeping	600.00		600.00		
62600 · Billing Services					
62600-5 · Billing - Water	840.00		840.00		
62600-6 · Billing - Sewer	560.00		560.00		
Total 62600 · Billing Services	1,400.00		1,400.00		
63000 · Legal/Appraisal					
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00		12,500.00		
63100-6 · Lawsuit 2017/18-Sewer	12,500.00		12,500.00		
Total 63000 · Legal/Appraisal	25,000.00		25,000.00		
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	300.00		300.00		

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January 2022

	Jan 22	Budget	Jan 22	YTD Budget	Annual Budget
63500-6 · Dues/Subscriptions - Sewer	300.00		300.00		
Total 63500 · Dues & Subscriptions	600.00		600.00		
64000 · TCEQ System Fee					
64000-6 · TCEQ System Fee - Sewer	1,250.00		1,250.00		
Total 64000 · TCEQ System Fee	1,250.00		1,250.00		
65500 · Insurance					
65500-5 · Insurance - Water	210.00		210.00		
65500-6 · Insurance - Sewer	140.00		140.00		
Total 65500 · Insurance	350.00		350.00		
66000 · Office Supplies					
66000-5 · Office Supplies - Water	81.78		81.78		
Total 66000 · Office Supplies	81.78		81.78		
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	183.79		183.79		
66500-6 · Telephone/Internet - Sewer	200.17		200.17		
Total 66500 · Telephone and Internet	383.96		383.96		
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	168.00		168.00		
67000-6 · Postage & Shipping - Sewer	112.00		112.00		
Total 67000 · Postage & Shipping Expense	280.00		280.00		
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	4,149.01		4,149.01		
68500-6 · Repairs & Maintenance - Sewer	585.00		585.00		
68540-5 · Repair & Maint Barge - Water	750.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	500.00		500.00		
Total 68500 · Repairs & Maintenance	5,984.01		5,984.01		
68600 · Repair Parts					
68600-5 · Repair Parts - Water	490.59		490.59		
Total 68600 · Repair Parts	490.59		490.59		
69000 · Printing Expense					
69000-5 · Printing Expense - Water	78.00		78.00		
69000-6 · Printing Expense - Sewer	52.00		52.00		
Total 69000 · Printing Expense	130.00		130.00		
71500 · Interest Expense					

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
January 2022

	Jan 22	Budget	Jan 22	YTD Budget	Annual Budget
71500-5 · Interest Expense - Water	349.46		349.46		
71500-6 · Interest Expense - Sewer	1,741.37		1,741.37		
Total 71500 · Interest Expense	2,090.83		2,090.83		
Total Expense	39,930.12		39,930.12		
Net Ordinary Income	7,675.09		7,675.09		
Other Income/Expense					
Other Income					
41000 · Interest Income	46.01		46.01		
Total Other Income	46.01		46.01		
Other Expense					
72500 · Depreciation Expense	4,630.00		4,630.00		
Total Other Expense	4,630.00		4,630.00		
Net Other Income	-4,583.99		-4,583.99		
Net Income	**3,091.10**		**3,091.10**		

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of February 28, 2022

		Feb 28, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		37,530.95
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		402,821.18
Total Checking/Savings		482,334.71
Total Current Assets		482,334.71
Fixed Assets		
15355 · Water Tank		43,827.25
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,084,027.75
Total Fixed Assets		1,342,806.45
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		1,825,176.09
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		9,792.85
Total Other Current Liabilities		9,792.85
Total Current Liabilities		9,792.85
Long Term Liabilities		
27500 · Membership Fees Refundabl		109,770.25
27756 · Loan COBank ACB Denver		143,165.66
27757 · Note Payable CoBank - Refinance		182,934.03

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of February 28, 2022

	Feb 28, 22
27758 · CoBank Loan Oct 2021	296,774.82
Total Long Term Liabilities	732,644.76
Total Liabilities	742,437.61
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-33,256.56
Total Equity	1,082,738.48
TOTAL LIABILITIES & EQUITY	**1,825,176.09**

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	2,359.80	1,455.00	8,073.00	2,910.00	17,450.00
40000-6 · Standby Fees - Sewer	2,359.80	1,455.00	8,073.00	2,910.00	17,450.00
Total 40000 · Standby Fees	4,719.60	2,910.00	16,146.00	5,820.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	29,969.37	31,200.00	58,600.35	62,400.00	374,400.00
40200-6 · Sewer Services	19,715.71	20,800.00	39,110.41	41,600.00	249,600.00
Total 40200 · Water & Sewer Services	49,685.08	52,000.00	97,710.76	104,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	411.42	250.00	529.13	500.00	3,000.00
40300-6 · Late Charges - Sewer	242.72	166.00	317.72	332.00	2,000.00
Total 40300 · Late Charges	654.14	416.00	846.85	832.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	200.00	67.09	1,005.00	134.18	805.00
40400-6 · Membership Fees - Sewer	200.00	67.09	1,005.00	134.18	805.00
Total 40400 · Membership Fees	400.00	134.18	2,010.00	268.36	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	20.13	16.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	20.12	16.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	40.25	32.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	0.00	2,300.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	0.00	2,300.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	0.00	4,600.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	0.00	862.50	5,175.00
40600-6 · Sewer Taps	0.00	431.25	0.00	862.50	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	0.00	1,725.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	320.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	213.34	1,280.00
44000 · Regulatory Assessment fee refun - Other	-3,217.98		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	-3,217.98	266.67	-3,217.98	533.34	3,200.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
Total Income	52,240.84	58,905.35	113,535.88	117,810.70	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	11,779.80	13,227.50	79,365.00
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	7,853.20	7,122.50	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	19,633.00	20,350.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,337.37	1,208.34	2,337.37	2,416.68	14,500.00
57000-6 · COS Chemcials - Sewer	0.00	41.66	0.00	83.32	500.00
Total 57000 · COS-Chemicals	2,337.37	1,250.00	2,337.37	2,500.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	775.49	1,286.66	1,357.84	2,573.32	15,440.00
57500-6 · COS Electricity -Sewer	881.36	746.66	1,656.37	1,493.32	8,960.00
Total 57500 · COS-Electricity	1,656.85	2,033.32	3,014.21	4,066.64	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	666.68	4,000.00
58000-6 · COS-Sludge Removal - Sewer	754.56	666.66	754.56	1,333.32	8,000.00
Total 58000 · COS-Sludge Removal	754.56	1,000.00	1,609.55	2,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	369.34	750.00	1,152.33	1,500.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	246.22	500.00	768.21	1,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	615.56	1,250.00	1,920.54	2,500.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	350.00	333.34	459.00	666.68	4,000.00
59000-6 · COS Lab Fees- Sewer	450.00	333.34	697.00	666.68	4,000.00
Total 59000 · COS-Lab Fees	800.00	666.68	1,156.00	1,333.36	8,000.00
Total COGS	15,980.84	16,375.00	29,670.67	32,750.00	196,500.00
Gross Profit	36,260.00	42,530.35	83,865.21	85,060.70	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	41.68	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	41.68	250.00
Total 77600 · Website	0.00	41.68	0.00	83.36	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	351.50	666.66	1,140.45	1,333.32	8,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
59610-6 · Install New Service Taps-Sewer	0.00	666.66	450.00	1,333.32	8,000.00
Total 59610 · Install New Service Taps	351.50	1,333.32	1,590.45	2,666.64	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	25.00	25.00	50.00	50.00	300.00
62000-6 · Bank Charges - Sewer	25.00	25.00	50.00	50.00	300.00
Total 62000 · Bank Charges	50.00	50.00	100.00	100.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	480.00	600.00	3,600.00
62400-5 · Bookkeeping - Water	360.00	300.00	720.00	600.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	1,200.00	1,200.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	1,833.32	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	166.68	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	166.68	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	2,166.68	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	600.00	916.66	1,440.00	1,833.32	11,000.00
62600-6 · Billing - Sewer	833.00	916.66	1,393.00	1,833.32	11,000.00
Total 62600 · Billing Services	1,433.00	1,833.32	2,833.00	3,666.64	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	333.32	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	333.32	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	333.32	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	333.32	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	1,333.28	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	3,333.32	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	25,000.00	10,000.00	37,500.00	20,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	25,000.00	10,000.00	37,500.00	20,000.00	120,000.00
Total 63000 · Legal/Appraisal	50,000.00	21,666.66	75,000.00	43,333.32	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	308.52	166.66	308.52	333.32	2,000.00
63200-6 · PIO Expense - Sewer	205.68	166.66	205.68	333.32	2,000.00
63200 · Public Information Officer exp - Other	150.00		150.00		
Total 63200 · Public Information Officer exp	664.20	333.32	664.20	666.64	4,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	83.32	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	83.32	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	166.64	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	125.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	250.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	375.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	833.32	5,000.00
65500-5 · Insurance - Water	210.00	1,041.66	420.00	2,083.32	12,500.00
65500-6 · Insurance - Sewer	210.00	1,041.66	350.00	2,083.32	12,500.00
Total 65500 · Insurance	420.00	2,499.98	770.00	4,999.96	30,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	250.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	250.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	500.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	393.87	291.66	577.66	583.32	3,500.00
66500-6 · Telephone/Internet - Sewer	209.85	291.66	410.02	583.32	3,500.00
Total 66500 · Telephone and Internet	603.72	583.32	987.68	1,166.64	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	140.38	208.34	308.38	416.68	2,500.00
67000-6 · Postage & Shipping - Sewer	93.58	208.34	205.58	416.68	2,500.00
Total 67000 · Postage & Shipping Expense	233.96	416.68	513.96	833.36	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	208.32	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	208.32	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	416.64	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	2,632.00	4,166.66	6,781.01	8,333.32	50,000.00
68500-6 · Repairs & Maintenance - Sewer	3,028.86	2,083.34	3,613.86	4,166.68	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	5,660.86	6,250.00	11,644.87	12,500.00	75,000.00

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Jan - Feb 22	YTD Budget	Annual Budget
68600 · Repair Parts					
68600-5 · Repair Parts - Water	2,375.00	1,000.00	2,865.59	2,000.00	12,000.00
68600-6 · Repair Parts - Sewer	3,374.01	666.66	3,374.01	1,333.32	8,000.00
Total 68600 · Repair Parts	5,749.01	1,666.66	6,239.60	3,333.32	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	31.66	62.50	109.66	125.00	750.00
69000-6 · Printing Expense - Sewer	21.11	62.50	73.11	125.00	750.00
Total 69000 · Printing Expense	52.77	125.00	182.77	250.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	348.41	1,312.04	697.87	2,624.08	15,744.57
71500-6 · Interest Expense - Sewer	1,736.40	706.48	3,477.77	1,412.96	8,477.85
Total 71500 · Interest Expense	2,084.81	2,018.52	4,175.64	4,037.04	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	125.00	125.00	125.00	250.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	250.00	1,500.00
Total 77500 · Meetings/Conferences	125.00	250.00	125.00	500.00	3,000.00
Total Expense	68,028.83	42,147.58	107,958.95	84,295.16	505,772.42
Net Ordinary Income	-31,768.83	382.77	-24,093.74	765.54	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	51.17	25.00	97.18	50.00	300.00
Total Other Income	51.17	25.00	97.18	50.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		9,260.00		
Total Other Expense	4,630.00		9,260.00		
Net Other Income	-4,578.83	25.00	-9,162.82	50.00	300.00
Net Income	**-36,347.66**	**407.77**	**-33,256.56**	**815.54**	**4,888.58**

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05/04/22
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of March 31, 2022

		Mar 31, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		25,413.84
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		402,877.85
Total Checking/Savings		470,274.27
Total Current Assets		470,274.27
Fixed Assets		
15355 · Water Tank		49,335.25
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15380 · Zebra Mussels		14,380.03
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,088,657.75
Total Fixed Assets		1,358,064.48
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		**1,828,373.68**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		10,025.04
Total Other Current Liabilities		10,025.04
Total Current Liabilities		10,025.04
Long Term Liabilities		
27500 · Membership Fees Refundabl		107,915.25
27756 · Loan COBank ACB Denver		142,689.65
27757 · Note Payable CoBank - Refinance		182,325.80

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of March 31, 2022

	Mar 31, 22
27758 · CoBank Loan Oct 2021	295,870.96
Total Long Term Liabilities	728,801.66
Total Liabilities	738,826.70
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-26,448.06
Total Equity	1,089,546.98
TOTAL LIABILITIES & EQUITY	**1,828,373.68**

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	0.00	1,454.00	8,073.00	4,364.00	17,450.00
40000-6 · Standby Fees - Sewer	0.00	1,454.00	8,073.00	4,364.00	17,450.00
Total 40000 · Standby Fees	0.00	2,908.00	16,146.00	8,728.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	28,935.11	31,200.00	87,535.46	93,600.00	374,400.00
40200-6 · Sewer Services	19,016.98	20,800.00	58,127.39	62,400.00	249,600.00
Total 40200 · Water & Sewer Services	47,952.09	52,000.00	145,662.85	156,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	195.89	250.00	725.02	750.00	3,000.00
40300-6 · Late Charges - Sewer	158.72	166.00	476.44	498.00	2,000.00
Total 40300 · Late Charges	354.61	416.00	1,201.46	1,248.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	1,007.50	67.09	2,012.50	201.27	805.00
40400-6 · Membership Fees - Sewer	1,007.50	67.09	2,012.50	201.27	805.00
Total 40400 · Membership Fees	2,015.00	134.18	4,025.00	402.54	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	40.26	24.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	40.24	24.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	80.50	48.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150.00	2,300.00	3,450.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	2,300.00	3,450.00	13,800.00
Total 40500 · Equity Buy-in Fees	4,600.00	2,300.00	4,600.00	6,900.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	862.50	431.25	862.50	1,293.75	5,175.00
40600-6 · Sewer Taps	862.50	431.25	862.50	1,293.75	5,175.00
Total 40600 · Water & Sewer Taps	1,725.00	862.50	1,725.00	2,587.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	480.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	320.01	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	800.01	3,200.00
48000 · Miscellaneous Income	2,547.51		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	35.00		35.00		
Total Income	59,269.46	58,903.35	172,805.34	176,714.05	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	17,669.70	19,841.25	79,365.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	11,779.80	10,683.75	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	29,449.50	30,525.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	591.00	1,208.34	2,928.37	3,625.02	14,500.00
57000-6 · COS Chemcials - Sewer	0.00	41.66	0.00	124.98	500.00
Total 57000 · COS-Chemicals	591.00	1,250.00	2,928.37	3,750.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	832.02	1,286.66	2,189.86	3,859.98	15,440.00
57500-6 · COS Electricity -Sewer	874.93	746.66	2,531.30	2,239.98	8,960.00
Total 57500 · COS-Electricity	1,706.95	2,033.32	4,721.16	6,099.96	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	1,000.02	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.66	754.56	1,999.98	8,000.00
Total 58000 · COS-Sludge Removal	0.00	1,000.00	1,609.55	3,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	359.48	750.00	1,511.81	2,250.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	239.66	500.00	1,007.87	1,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	599.14	1,250.00	2,519.68	3,750.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	125.00	333.34	584.00	1,000.02	4,000.00
59000-6 · COS Lab Fees- Sewer	329.00	333.34	1,026.00	1,000.02	4,000.00
Total 59000 · COS-Lab Fees	454.00	666.68	1,610.00	2,000.04	8,000.00
Total COGS	13,167.59	16,375.00	42,838.26	49,125.00	196,500.00
Gross Profit	46,101.87	42,528.35	129,967.08	127,589.05	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	62.52	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	62.52	250.00
Total 77600 · Website	0.00	41.68	0.00	125.04	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	0.00	666.66	1,140.45	1,999.98	8,000.00
59610-6 · Install New Service Taps-Sewer	450.00	666.66	900.00	1,999.98	8,000.00
Total 59610 · Install New Service Taps	450.00	1,333.32	2,040.45	3,999.96	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	37.80	25.00	87.80	75.00	300.00
62000-6 · Bank Charges - Sewer	37.79	25.00	87.79	75.00	300.00
Total 62000 · Bank Charges	75.59	50.00	175.59	150.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	720.00	900.00	3,600.00

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62400-5 · Bookkeeping - Water	412.00	300.00	1,132.00	900.00	3,600.00
Total 62400 · Bookkeeping	652.00	600.00	1,852.00	1,800.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	2,749.98	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	250.02	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	250.02	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	3,250.02	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	780.00	916.66	2,220.00	2,749.98	11,000.00
62600-6 · Billing - Sewer	520.00	916.66	1,913.00	2,749.98	11,000.00
Total 62600 · Billing Services	1,300.00	1,833.32	4,133.00	5,499.96	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	499.98	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	499.98	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	499.98	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	499.98	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	1,999.92	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	4,999.98	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	50,000.00	30,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	50,000.00	30,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.66	100,000.00	64,999.98	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.66	558.12	499.98	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.66	372.08	499.98	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.32	1,080.20	999.96	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	124.98	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	124.98	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	249.96	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	187.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	375.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	562.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	1,249.98	5,000.00
65500-5 · Insurance - Water	240.00	1,041.66	660.00	3,124.98	12,500.00
65500-6 · Insurance - Sewer	160.00	1,041.66	510.00	3,124.98	12,500.00
Total 65500 · Insurance	400.00	2,499.98	1,170.00	7,499.94	30,000.00
66000 · Office Supplies					

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Profit & Loss Budget Performance
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	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	375.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	375.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	750.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	266.17	291.66	843.83	874.98	3,500.00
66500-6 · Telephone/Internet - Sewer	254.70	291.66	664.72	874.98	3,500.00
Total 66500 · Telephone and Internet	520.87	583.32	1,508.55	1,749.96	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	48.00	208.34	356.38	625.02	2,500.00
67000-6 · Postage & Shipping - Sewer	32.00	208.34	237.58	625.02	2,500.00
Total 67000 · Postage & Shipping Expense	80.00	416.68	593.96	1,250.04	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	312.48	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	312.48	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	624.96	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	2,751.41	4,166.66	9,532.42	12,499.98	50,000.00
68500-6 · Repairs & Maintenance - Sewer	764.74	2,083.34	4,378.60	6,250.02	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	3,516.15	6,250.00	15,161.02	18,750.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	3,000.00	12,000.00
68600-6 · Repair Parts - Sewer	150.01	666.66	3,524.02	1,999.98	8,000.00
Total 68600 · Repair Parts	150.01	1,666.66	6,389.61	4,999.98	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	93.60	62.50	203.26	187.50	750.00
69000-6 · Printing Expense - Sewer	62.40	62.50	135.51	187.50	750.00
Total 69000 · Printing Expense	156.00	125.00	338.77	375.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	313.85	1,312.04	1,011.72	3,936.12	15,744.57
71500-6 · Interest Expense - Sewer	1,564.57	706.48	5,042.34	2,119.44	8,477.85
Total 71500 · Interest Expense	1,878.42	2,018.52	6,054.06	6,055.56	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	125.00	125.00	250.00	375.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	375.00	1,500.00
Total 77500 · Meetings/Conferences	125.00	250.00	250.00	750.00	3,000.00
Total Expense	34,720.04	42,147.58	142,678.99	126,442.74	505,772.42
Net Ordinary Income	11,381.83	380.77	-12,711.91	1,146.31	4,588.58

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
March 2022

	Mar 22	Budget	Jan - Mar 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
41000 · Interest Income	56.67	25.00	153.85	75.00	300.00
Total Other Income	56.67	25.00	153.85	75.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		13,890.00		
Total Other Expense	4,630.00		13,890.00		
Net Other Income	-4,573.33	25.00	-13,736.15	75.00	300.00
Net Income	**6,808.50**	**405.77**	**-26,448.06**	**1,221.31**	**4,888.58**

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Windermere Oaks W.S.C.
Balance Sheet
As of April 30, 2022

		Apr 30, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		32,544.94
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		402,877.85
Total Checking/Savings		477,405.37
Total Current Assets		477,405.37
Fixed Assets		
15355 · Water Tank		58,935.25
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15380 · Zebra Mussels		19,990.03
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,093,287.75
Total Fixed Assets		1,368,644.48
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		**1,846,084.78**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		10,272.87
Total Other Current Liabilities		10,272.87
Total Current Liabilities		10,272.87
Long Term Liabilities		
27500 · Membership Fees Refundabl		106,865.25
27756 · Loan COBank ACB Denver		142,256.85
27757 · Note Payable CoBank - Refinance		181,772.77

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Windermere Oaks W.S.C.
Balance Sheet
As of April 30, 2022

	Apr 30, 22
27758 · CoBank Loan Oct 2021	295,062.93
Total Long Term Liabilities	725,957.80
Total Liabilities	736,230.67
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-6,140.93
Total Equity	1,109,854.11
TOTAL LIABILITIES & EQUITY	**1,846,084.78**

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	248.40	1,454.00	8,321.40	5,818.00	17,450.00
40000-6 · Standby Fees - Sewer	248.40	1,454.00	8,321.40	5,818.00	17,450.00
Total 40000 · Standby Fees	496.80	2,908.00	16,642.80	11,636.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	29,611.14	31,200.00	117,146.60	124,800.00	374,400.00
40200-6 · Sewer Services	19,883.54	20,800.00	78,010.93	83,200.00	249,600.00
Total 40200 · Water & Sewer Services	49,494.68	52,000.00	195,157.53	208,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	411.32	250.00	1,136.34	1,000.00	3,000.00
40300-6 · Late Charges - Sewer	270.63	166.00	747.07	664.00	2,000.00
Total 40300 · Late Charges	681.95	416.00	1,883.41	1,664.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	603.75	67.09	2,616.25	268.36	805.00
40400-6 · Membership Fees - Sewer	603.75	67.09	2,616.25	268.36	805.00
Total 40400 · Membership Fees	1,207.50	134.18	5,232.50	536.72	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	40.26	32.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	40.24	32.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	80.50	64.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150.00	4,600.00	4,600.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	4,600.00	4,600.00	13,800.00
Total 40500 · Equity Buy-in Fees	4,600.00	2,300.00	9,200.00	9,200.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	862.50	431.25	1,725.00	1,725.00	5,175.00
40600-6 · Sewer Taps	862.50	431.25	1,725.00	1,725.00	5,175.00
Total 40600 · Water & Sewer Taps	1,725.00	862.50	3,450.00	3,450.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	640.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	426.68	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,066.68	3,200.00
48000 · Miscellaneous Income	0.00		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	58,205.93	58,903.35	231,011.27	235,617.40	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	23,559.60	26,455.00	79,365.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	15,706.40	14,245.00	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	39,266.00	40,700.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.34	2,928.37	4,833.36	14,500.00
57000-6 · COS Chemcials - Sewer	0.00	41.66	0.00	166.64	500.00
Total 57000 · COS-Chemicals	0.00	1,250.00	2,928.37	5,000.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	827.33	1,286.66	3,017.19	5,146.64	15,440.00
57500-6 · COS Electricity -Sewer	901.42	746.66	3,432.72	2,986.64	8,960.00
Total 57500 · COS-Electricity	1,728.75	2,033.32	6,449.91	8,133.28	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.34	854.99	1,333.36	4,000.00
58000-6 · COS-Sludge Removal - Sewer	754.56	666.66	1,509.12	2,666.64	8,000.00
Total 58000 · COS-Sludge Removal	754.56	1,000.00	2,364.11	4,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	342.07	750.00	1,853.88	3,000.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	228.05	500.00	1,235.92	2,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	570.12	1,250.00	3,089.80	5,000.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	1,065.30	333.34	1,649.30	1,333.36	4,000.00
59000-6 · COS Lab Fees- Sewer	757.00	333.34	1,783.00	1,333.36	4,000.00
Total 59000 · COS-Lab Fees	1,822.30	666.68	3,432.30	2,666.72	8,000.00
Total COGS	14,692.23	16,375.00	57,530.49	65,500.00	196,500.00
Gross Profit	43,513.70	42,528.35	173,480.78	170,117.40	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.84	0.00	83.36	250.00
77600-6 · Website - Sewer	0.00	20.84	0.00	83.36	250.00
Total 77600 · Website	0.00	41.68	0.00	166.72	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	3,600.00	666.66	4,740.45	2,666.64	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.66	900.00	2,666.64	8,000.00
Total 59610 · Install New Service Taps	3,600.00	1,333.32	5,640.45	5,333.28	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	38.22	25.00	126.02	100.00	300.00
62000-6 · Bank Charges - Sewer	38.23	25.00	126.02	100.00	300.00
Total 62000 · Bank Charges	76.45	50.00	252.04	200.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	960.00	1,200.00	3,600.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
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	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	1,492.00	1,200.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	2,452.00	2,400.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.66	0.00	3,666.64	11,000.00
62500-5 · Accounting - Water	0.00	83.34	0.00	333.36	1,000.00
62500-6 · Accounting - Sewer	0.00	83.34	0.00	333.36	1,000.00
Total 62500 · Accounting	0.00	1,083.34	0.00	4,333.36	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	1,110.00	916.66	3,330.00	3,666.64	11,000.00
62600-6 · Billing - Sewer	740.00	916.66	2,653.00	3,666.64	11,000.00
Total 62600 · Billing Services	1,850.00	1,833.32	5,983.00	7,333.28	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.66	0.00	666.64	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.66	0.00	666.64	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	666.64	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.66	0.00	666.64	2,000.00
Total 62800 · Total Contract Services	0.00	666.64	0.00	2,666.56	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.66	0.00	6,666.64	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	0.00	10,000.00	50,000.00	40,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	0.00	10,000.00	50,000.00	40,000.00	120,000.00
Total 63000 · Legal/Appraisal	0.00	21,666.66	100,000.00	86,666.64	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.66	558.12	666.64	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.66	372.08	666.64	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.32	1,080.20	1,333.28	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.66	300.00	166.64	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.66	300.00	166.64	500.00
Total 63500 · Dues & Subscriptions	0.00	83.32	600.00	333.28	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	250.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	500.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	750.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.66	0.00	1,666.64	5,000.00
65500-5 · Insurance - Water	240.00	1,041.66	900.00	4,166.64	12,500.00
65500-6 · Insurance - Sewer	160.00	1,041.66	670.00	4,166.64	12,500.00
Total 65500 · Insurance	400.00	2,499.98	1,570.00	9,999.92	30,000.00
66000 · Office Supplies					

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
April 2022

	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	500.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	500.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,000.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	252.58	291.66	1,096.41	1,166.64	3,500.00
66500-6 · Telephone/Internet - Sewer	245.65	291.66	910.37	1,166.64	3,500.00
Total 66500 · Telephone and Internet	498.23	583.32	2,006.78	2,333.28	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	230.40	208.34	586.78	833.36	2,500.00
67000-6 · Postage & Shipping - Sewer	153.60	208.34	391.18	833.36	2,500.00
Total 67000 · Postage & Shipping Expense	384.00	416.68	977.96	1,666.72	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.16	0.00	416.64	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.16	0.00	416.64	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.32	0.00	833.28	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	7,510.00	4,166.66	17,042.42	16,666.64	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,260.00	2,083.34	5,638.60	8,333.36	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	8,770.00	6,250.00	23,931.02	25,000.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	4,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.66	3,524.02	2,666.64	8,000.00
Total 68600 · Repair Parts	0.00	1,666.66	6,389.61	6,666.64	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	203.26	250.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	135.51	250.00	750.00
Total 69000 · Printing Expense	0.00	125.00	338.77	500.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	346.32	1,312.05	1,358.04	5,248.17	15,744.57
71500-6 · Interest Expense - Sewer	1,726.57	706.49	6,768.91	2,825.93	8,477.85
Total 71500 · Interest Expense	2,072.89	2,018.54	8,126.95	8,074.10	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	325.00	125.00	575.00	500.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	500.00	1,500.00
Total 77500 · Meetings/Conferences	325.00	250.00	575.00	1,000.00	3,000.00
79000 · Uncategorized	0.00		0.00		
Total Expense	18,576.57	42,147.60	161,255.56	168,590.34	505,772.42

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Windermere Oaks W.S.C.
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	Apr 22	Budget	Jan - Apr 22	YTD Budget	Annual Budget
Net Ordinary Income	24,937.13	380.75	12,225.22	1,527.06	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	0.00	25.00	153.85	100.00	300.00
Total Other Income	0.00	25.00	153.85	100.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		18,520.00		
Total Other Expense	4,630.00		18,520.00		
Net Other Income	-4,630.00	25.00	-18,366.15	100.00	300.00
Net Income	**20,307.13**	**405.75**	**-6,140.93**	**1,627.06**	**4,888.58**

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Windermere Oaks W.S.C.
Balance Sheet
As of May 31, 2022

		May 31, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		19,687.79
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		403,025.95
Total Checking/Savings		464,696.32
Total Current Assets		464,696.32
Fixed Assets		
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15355 · Water Tank		66,690.25
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15380 · Zebra Mussels		19,990.03
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,097,917.75
Total Fixed Assets		1,371,769.48
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		**1,836,500.73**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		10,540.19
Total Other Current Liabilities		10,540.19
Total Current Liabilities		10,540.19
Long Term Liabilities		
27500 · Membership Fees Refundabl		106,462.75
27756 · Loan COBank ACB Denver		141,807.83
27757 · Note Payable CoBank - Refinance		181,199.02

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Windermere Oaks W.S.C.
Balance Sheet
As of May 31, 2022

	May 31, 22
27758 · CoBank Loan Oct 2021	294,219.32
Total Long Term Liabilities	723,688.92
Total Liabilities	734,229.11
Equity	
39005 · Retained Earnings	1,115,995.04
Net Income	-13,723.42
Total Equity	1,102,271.62
TOTAL LIABILITIES & EQUITY	**1,836,500.73**

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	0.00	1,454.00	8,321.40	7,272.00	17,450.00
40000-6 · Standby Fees - Sewer	0.00	1,454.00	8,321.40	7,272.00	17,450.00
Total 40000 · Standby Fees	0.00	2,908.00	16,642.80	14,544.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	34,677.03	31,200.00	151,823.63	156,000.00	374,400.00
40200-6 · Sewer Services	20,729.50	20,800.00	98,740.43	104,000.00	249,600.00
Total 40200 · Water & Sewer Services	55,406.53	52,000.00	250,564.06	260,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	335.24	250.00	1,471.58	1,250.00	3,000.00
40300-6 · Late Charges - Sewer	204.73	167.00	951.80	831.00	2,000.00
Total 40300 · Late Charges	539.97	417.00	2,423.38	2,081.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	0.00	67.08	2,616.25	335.44	805.00
40400-6 · Membership Fees - Sewer	0.00	67.08	2,616.25	335.44	805.00
Total 40400 · Membership Fees	0.00	134.16	5,232.50	670.88	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	8.00	40.26	40.00	101.00
40410-6 · Membership Transfer Fees-Sewer	0.00	8.00	40.24	40.00	100.00
Total 40410 · Membership Transfer Fees	0.00	16.00	80.50	80.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	4,600.00	5,750.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	4,600.00	5,750.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	9,200.00	11,500.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	1,725.00	2,156.25	5,175.00
40600-6 · Sewer Taps	0.00	431.25	1,725.00	2,156.25	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	3,450.00	4,312.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	800.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	533.35	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,333.35	3,200.00
48000 · Miscellaneous Income	0.00		2,547.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	55,946.50	58,904.33	286,957.77	294,521.73	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	29,449.50	33,068.75	79,365.00

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Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	19,633.00	17,806.25	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	49,082.50	50,875.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	57.46	1,208.33	2,985.83	6,041.69	14,500.00
57000-6 · COS Chemcials - Sewer	0.00	41.67	0.00	208.31	500.00
Total 57000 · COS-Chemicals	57.46	1,250.00	2,985.83	6,250.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	874.44	1,286.67	3,891.63	6,433.31	15,440.00
57500-6 · COS Electricity -Sewer	783.01	746.67	4,215.73	3,733.31	8,960.00
Total 57500 · COS-Electricity	1,657.45	2,033.34	8,107.36	10,166.62	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	874.68	333.33	1,729.67	1,666.69	4,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	666.67	1,509.12	3,333.31	8,000.00
Total 58000 · COS-Sludge Removal	874.68	1,000.00	3,238.79	5,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	415.71	750.00	2,269.59	3,750.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	277.14	500.00	1,513.06	2,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	692.85	1,250.00	3,782.65	6,250.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	369.96	333.33	2,019.26	1,666.69	4,000.00
59000-6 · COS Lab Fees- Sewer	300.00	333.33	2,083.00	1,666.69	4,000.00
Total 59000 · COS-Lab Fees	669.96	666.66	4,102.26	3,333.38	8,000.00
Total COGS	13,768.90	16,375.00	71,299.39	81,875.00	196,500.00
Gross Profit	42,177.60	42,529.33	215,658.38	212,646.73	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	104.19	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	104.19	250.00
Total 77600 · Website	0.00	41.66	0.00	208.38	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	130.00	666.67	4,870.45	3,333.31	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	3,333.31	8,000.00
Total 59610 · Install New Service Taps	130.00	1,333.34	5,770.45	6,666.62	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	38.21	25.00	164.23	125.00	300.00
62000-6 · Bank Charges - Sewer	38.21	25.00	164.23	125.00	300.00
Total 62000 · Bank Charges	76.42	50.00	328.46	250.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	1,200.00	1,500.00	3,600.00

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	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	1,852.00	1,500.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	3,052.00	3,000.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	4,583.31	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	416.69	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	416.69	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	5,416.69	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	870.00	916.67	4,200.00	4,583.31	11,000.00
62600-6 · Billing - Sewer	580.00	916.67	3,233.00	4,583.31	11,000.00
Total 62600 · Billing Services	1,450.00	1,833.34	7,433.00	9,166.62	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	833.31	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	833.31	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	833.31	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	833.31	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	3,333.24	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.67	0.00	8,333.31	20,000.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	62,500.00	50,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	62,500.00	50,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	125,000.00	108,333.31	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	0.00	166.67	558.12	833.31	2,000.00
63200-6 · PIO Expense - Sewer	0.00	166.67	372.08	833.31	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	0.00	333.34	1,080.20	1,666.62	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	208.31	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	208.31	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	416.62	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	312.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	625.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	937.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,083.31	5,000.00
65500-5 · Insurance - Water	387.66	1,041.67	1,287.66	5,208.31	12,500.00
65500-6 · Insurance - Sewer	283.43	1,041.67	953.43	5,208.31	12,500.00
Total 65500 · Insurance	671.09	2,500.01	2,241.09	12,499.93	30,000.00
66000 · Office Supplies					

PLAINTIFFS001026

WOWSC DECLARATION 000156

RATEPAYERS053

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
66000-5 · Office Supplies - Water	0.00	125.00	81.78	625.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	625.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,250.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	782.69	291.67	1,879.10	1,458.31	3,500.00
66500-6 · Telephone/Internet - Sewer	162.19	291.67	1,072.56	1,458.31	3,500.00
66500 · Telephone and Internet - Other	39.53		39.53		
Total 66500 · Telephone and Internet	984.41	583.34	2,991.19	2,916.62	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	106.80	208.33	693.58	1,041.69	2,500.00
67000-6 · Postage & Shipping - Sewer	71.20	208.33	462.38	1,041.69	2,500.00
Total 67000 · Postage & Shipping Expense	178.00	416.66	1,155.96	2,083.38	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	520.81	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	520.81	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,041.62	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	10,259.40	4,166.67	27,301.82	20,833.31	50,000.00
68500-6 · Repairs & Maintenance - Sewer	3,100.00	2,083.33	8,738.60	10,416.69	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
Total 68500 · Repairs & Maintenance	13,359.40	6,250.00	37,290.42	31,250.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	5,000.00	12,000.00
68600-6 · Repair Parts - Sewer	0.00	666.67	3,524.02	3,333.31	8,000.00
Total 68600 · Repair Parts	0.00	1,666.67	6,389.61	8,333.31	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	37.01	62.50	240.27	312.50	750.00
69000-6 · Printing Expense - Sewer	24.67	62.50	160.18	312.50	750.00
Total 69000 · Printing Expense	61.68	125.00	400.45	625.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,319.31	1,312.05	2,677.35	6,560.22	15,744.57
71500-6 · Interest Expense - Sewer	680.49	706.49	7,449.40	3,532.42	8,477.85
Total 71500 · Interest Expense	1,999.80	2,018.54	10,126.75	10,092.64	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	767.39	125.00	1,342.39	625.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	0.00	125.00	0.00	625.00	1,500.00
Total 77500 · Meetings/Conferences	767.39	250.00	1,342.39	1,250.00	3,000.00
79000 · Uncategorized	0.00		0.00		

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2022

	May 22	Budget	Jan - May 22	YTD Budget	Annual Budget
Total Expense	45,278.19	42,147.76	206,533.75	210,738.10	505,772.42
Net Ordinary Income	-3,100.59	381.57	9,124.63	1,908.63	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	148.10	25.00	301.95	125.00	300.00
Total Other Income	148.10	25.00	301.95	125.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		23,150.00		
Total Other Expense	4,630.00		23,150.00		
Net Other Income	-4,481.90	25.00	-22,848.05	125.00	300.00
Net Income	**-7,582.49**	**406.57**	**-13,723.42**	**2,033.63**	**4,888.58**

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Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of June 30, 2022

		Jun 30, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		29,327.54
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		312,122.96
Total Checking/Savings		383,433.08
Total Current Assets		383,433.08
Fixed Assets		
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15355 · Water Tank		158,616.50
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15380 · Zebra Mussels		21,825.03
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,126,680.13
Total Fixed Assets		1,436,768.35
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		1,820,236.36
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		10,834.34
Total Other Current Liabilities		10,834.34
Total Current Liabilities		10,834.34
Long Term Liabilities		
27500 · Membership Fees Refundabl		104,957.75
27756 · Loan COBank ACB Denver		141,372.19
27757 · Note Payable CoBank - Refinance		180,642.35

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Windermere Oaks W.S.C.
Balance Sheet
As of June 30, 2022

	Jun 30, 22
27758 · CoBank Loan Oct 2021	293,405.59
Total Long Term Liabilities	720,377.88
Total Liabilities	731,212.22
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	-2,838.52
Total Equity	1,089,024.14
TOTAL LIABILITIES & EQUITY	**1,820,236.36**

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	124.20	1,454.00	8,445.60	8,726.00	17,450.00
40000-6 · Standby Fees - Sewer	124.20	1,454.00	8,445.60	8,726.00	17,450.00
Total 40000 · Standby Fees	248.40	2,908.00	16,891.20	17,452.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	34,643.81	31,200.00	186,467.44	187,200.00	374,400.00
40200-6 · Sewer Services	21,659.74	20,800.00	120,400.17	124,800.00	249,600.00
Total 40200 · Water & Sewer Services	56,303.55	52,000.00	306,867.61	312,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	218.89	250.00	1,690.47	1,500.00	3,000.00
40300-6 · Late Charges - Sewer	159.81	167.00	1,111.61	998.00	2,000.00
Total 40300 · Late Charges	378.70	417.00	2,802.08	2,498.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	805.00	67.08	3,421.25	402.52	805.00
40400-6 · Membership Fees - Sewer	805.00	67.08	3,421.25	402.52	805.00
Total 40400 · Membership Fees	1,610.00	134.16	6,842.50	805.04	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	60.39	48.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	60.36	48.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	120.75	96.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	4,600.00	1,150.00	9,200.00	6,900.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	4,600.00	1,150.00	9,200.00	6,900.00	13,800.00
Total 40500 · Equity Buy-in Fees	9,200.00	2,300.00	18,400.00	13,800.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	1,725.00	431.25	3,450.00	2,587.50	5,175.00
40600-6 · Sewer Taps	1,725.00	431.25	3,450.00	2,587.50	5,175.00
Total 40600 · Water & Sewer Taps	3,450.00	862.50	6,900.00	5,175.00	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	960.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	640.02	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,600.02	3,200.00
48000 · Miscellaneous Income	400.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	71,630.90	58,904.33	358,588.67	353,426.06	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	35,339.40	39,682.50	79,365.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
50000-6 · COS Operator - Sewer	3,926.60	3,561.25	23,559.60	21,367.50	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	58,899.00	61,050.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	0.00	1,208.33	2,985.83	7,250.02	14,500.00
57000-6 · COS Chemcials - Sewer	0.00	41.67	0.00	249.98	500.00
Total 57000 · COS-Chemicals	0.00	1,250.00	2,985.83	7,500.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	907.39	1,286.67	4,799.02	7,719.98	15,440.00
57500-6 · COS Electricity -Sewer	850.52	746.67	5,066.25	4,479.98	8,960.00
Total 57500 · COS-Electricity	1,757.91	2,033.34	9,865.27	12,199.96	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	0.00	333.33	1,729.67	2,000.02	4,000.00
58000-6 · COS-Sludge Removal - Sewer	1,550.13	666.67	3,059.25	3,999.98	8,000.00
Total 58000 · COS-Sludge Removal	1,550.13	1,000.00	4,788.92	6,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	463.60	750.00	2,733.19	4,500.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	309.06	500.00	1,822.12	3,000.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	772.66	1,250.00	4,555.31	7,500.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	289.96	333.33	2,309.22	2,000.02	4,000.00
59000-6 · COS Lab Fees- Sewer	271.00	333.33	2,354.00	2,000.02	4,000.00
Total 59000 · COS-Lab Fees	560.96	666.66	4,663.22	4,000.04	8,000.00
Total COGS	14,458.16	16,375.00	85,757.55	98,250.00	196,500.00
Gross Profit	57,172.74	42,529.33	272,831.12	255,176.06	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	125.02	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	125.02	250.00
Total 77600 · Website	0.00	41.66	0.00	250.04	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	400.00	666.67	5,270.45	3,999.98	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	3,999.98	8,000.00
Total 59610 · Install New Service Taps	400.00	1,333.34	6,170.45	7,999.96	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	19.73	25.00	183.96	150.00	300.00
62000-6 · Bank Charges - Sewer	19.72	25.00	183.95	150.00	300.00
Total 62000 · Bank Charges	39.45	50.00	367.91	300.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	600.00	300.00	1,800.00	1,800.00	3,600.00

PLAINTIFFS001033

WOWSC DECLARATION 000163

RATEPAYERS059

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	0.00	300.00	1,852.00	1,800.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	3,652.00	3,600.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	5,499.98	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	500.02	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	500.02	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	6,500.02	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	825.00	916.67	5,025.00	5,499.98	11,000.00
62600-6 · Billing - Sewer	550.00	916.67	3,783.00	5,499.98	11,000.00
Total 62600 · Billing Services	1,375.00	1,833.34	8,808.00	10,999.96	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	999.98	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	999.98	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	999.98	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	999.98	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	3,999.92	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.67	0.00	9,999.98	20,000.00
63000-5 · Legal/Appraisal - Water	132.08		132.08		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	75,000.00	60,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	75,000.00	60,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,132.08	21,666.67	150,132.08	129,999.98	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.67	807.72	999.98	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.67	538.48	999.98	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.34	1,496.20	1,999.96	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	249.98	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	249.98	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	499.96	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	0.00	62.50	0.00	375.00	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	750.00	1,500.00
Total 64000 · TCEQ System Fee	0.00	187.50	1,250.00	1,125.00	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,499.98	5,000.00
65500-5 · Insurance - Water	0.00	1,041.67	1,287.66	6,249.98	12,500.00
65500-6 · Insurance - Sewer	0.00	1,041.67	953.43	6,249.98	12,500.00
Total 65500 · Insurance	0.00	2,500.01	2,241.09	14,999.94	30,000.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	750.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	750.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,500.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	280.77	291.67	2,159.87	1,749.98	3,500.00
66500-6 · Telephone/Internet - Sewer	215.04	291.67	1,287.60	1,749.98	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	495.81	583.34	3,487.00	3,499.96	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	72.00	208.33	765.58	1,250.02	2,500.00
67000-6 · Postage & Shipping - Sewer	48.00	208.33	510.38	1,250.02	2,500.00
Total 67000 · Postage & Shipping Expense	120.00	416.66	1,275.96	2,500.04	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	624.98	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	624.98	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,249.96	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	4,356.25	4,166.67	31,658.07	24,999.98	50,000.00
68500-6 · Repairs & Maintenance - Sewer	1,380.00	2,083.33	10,118.60	12,500.02	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	400.00		400.00		
Total 68500 · Repairs & Maintenance	6,136.25	6,250.00	43,426.67	37,500.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0.00	1,000.00	2,865.59	6,000.00	12,000.00
68600-6 · Repair Parts - Sewer	4,900.00	666.67	8,424.02	3,999.98	8,000.00
Total 68600 · Repair Parts	4,900.00	1,666.67	11,289.61	9,999.98	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	240.27	375.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	160.18	375.00	750.00
Total 69000 · Printing Expense	0.00	125.00	400.45	750.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	1,945.56	1,312.05	4,622.91	7,872.27	15,744.57
71500-6 · Interest Expense - Sewer	114.70	706.49	7,564.10	4,238.91	8,477.85
Total 71500 · Interest Expense	2,060.26	2,018.54	12,187.01	12,111.18	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	40.00	125.00	1,382.39	750.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	40.00	125.00	40.00	750.00	1,500.00
Total 77500 · Meetings/Conferences	80.00	250.00	1,422.39	1,500.00	3,000.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
79000 · Uncategorized	0.00		0.00		
Total Expense	41,754.85	42,147.76	248,288.60	252,885.86	505,772.42
Net Ordinary Income	15,417.89	381.57	24,542.52	2,290.20	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	97.01	25.00	398.96	150.00	300.00
Total Other Income	97.01	25.00	398.96	150.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		27,780.00		
Total Other Expense	4,630.00		27,780.00		
Net Other Income	-4,532.99	25.00	-27,381.04	150.00	300.00
Net Income	**10,884.90**	**406.57**	**-2,838.52**	**2,440.20**	**4,888.58**

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Windermere Oaks W.S.C.
Balance Sheet
As of July 31, 2022

		Jul 31, 22
ASSETS		
Current Assets		
Checking/Savings		
10200 Cash in Bank-2100725		9,518.46
10205 · Capital Expenditures Reserve		41,982.58
10400 · MM/Contingency Funds-128546		287,210.72
Total Checking/Savings		338,711.76
Total Current Assets		338,711.76
Fixed Assets		
15000 · Furniture & Fixtures		2,572.62
15100 · Equipment		109,418.15
15200 · Fence		19,017.66
15300 · Water Treatment Facility		191,994.20
15310 · 2004 Water Plant Expansion		6,500.00
15315 · Water Plant Computer Upgrade		14,861.50
15320 · Flowmeters		17,756.69
15340 · 3-Phase Electrical Upgrade		8,699.00
15350 · 2004 Water Storage Tank		75,574.95
15355 · Water Tank		178,385.73
15360 · WTP Recycling Project		19,597.99
15370 · WTP Recycle Project		4,048.63
15380 · Zebra Mussels		21,825.03
15400 · Improvements		34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)		59,341.90
15402 · Water Plant Generator (New Generator)		88,715.03
15403 · Security System - Water Plant		11,008.04
15500 · Building		3,377.58
15600 · Sewer Plant		125,233.87
15610 · Wastewater Recycling Project		28,184.08
15650 · Barge Replacement		652.27
15700 · Hydrotank Foundation		9,599.19
15750 · Boat		4,000.00
15800 · Decant Lagoon		18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)		788,648.35
15851 · Total Land		
16800 · Lot 253	6,403.75	
16900 · Land	54,705.69	
Total 15851 · Total Land		61,109.44
15900 · Sewer Plant Bldg new		18,277.70
15950 · 2007 Water Treatment Plant		679,210.33
17000 · Accum Capital Renewal & Replace		-1,131,310.13
Total Fixed Assets		1,469,664.27
Other Assets		
19300 · Standby Fees Delinquent		34.93
Total Other Assets		34.93
TOTAL ASSETS		**1,808,410.96**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
25000 · Water & Sewer Taxes Payable		11,105.93
Total Other Current Liabilities		11,105.93
Total Current Liabilities		11,105.93
Long Term Liabilities		
27500 · Membership Fees Refundabl		104,257.75
27756 · Loan COBank ACB Denver		140,920.40

Windermere Oaks W.S.C.
Balance Sheet
As of July 31, 2022

	Jul 31, 22
27757 · Note Payable CoBank - Refinance	180,065.07
27758 · CoBank Loan Oct 2021	292,948.32
Total Long Term Liabilities	718,191.54
Total Liabilities	729,297.47
Equity	
39005 · Retained Earnings	1,091,862.66
Net Income	-12,749.17
Total Equity	1,079,113.49
TOTAL LIABILITIES & EQUITY	**1,808,410.96**

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	124.00	1,454.00	8,569.60	10,180.00	17,450.00
40000-6 · Standby Fees - Sewer	124.00	1,454.00	8,569.60	10,180.00	17,450.00
Total 40000 · Standby Fees	248.00	2,908.00	17,139.20	20,360.00	34,900.00
40200 · Water & Sewer Services					
40200-5 · Water Services	33,558.74	31,200.00	220,026.18	218,400.00	374,400.00
40200-6 · Sewer Services	20,564.52	20,800.00	140,964.69	145,600.00	249,600.00
Total 40200 · Water & Sewer Services	54,123.26	52,000.00	360,990.87	364,000.00	624,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	450.10	250.00	2,140.57	1,750.00	3,000.00
40300-6 · Late Charges - Sewer	296.64	167.00	1,408.25	1,165.00	2,000.00
Total 40300 · Late Charges	746.74	417.00	3,548.82	2,915.00	5,000.00
40400 · Membership Fees					
40400-5 · Membership Fees - Water	402.50	67.08	3,823.75	469.60	805.00
40400-6 · Membership Fees - Sewer	402.50	67.08	3,823.75	469.60	805.00
Total 40400 · Membership Fees	805.00	134.16	7,647.50	939.20	1,610.00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20.13	8.00	80.52	56.00	101.00
40410-6 · Membership Transfer Fees-Sewer	20.12	8.00	80.48	56.00	100.00
Total 40410 · Membership Transfer Fees	40.25	16.00	161.00	112.00	201.00
40500 · Equity Buy-in Fees					
40500-5 · Equity Buy-In Fees - Water	0.00	1,150.00	9,200.00	8,050.00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	0.00	1,150.00	9,200.00	8,050.00	13,800.00
Total 40500 · Equity Buy-in Fees	0.00	2,300.00	18,400.00	16,100.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	0.00	431.25	3,450.00	3,018.75	5,175.00
40600-6 · Sewer Taps	0.00	431.25	3,450.00	3,018.75	5,175.00
Total 40600 · Water & Sewer Taps	0.00	862.50	6,900.00	6,037.50	10,350.00
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00	160.00	0.00	1,120.00	1,920.00
44000-5 · Regulatory Assess Fee Ref - Wat	0.00	106.67	0.00	746.69	1,280.00
44000 · Regulatory Assessment fee refun - Other	0.00		-3,217.98		
Total 44000 · Regulatory Assessment fee refun	0.00	266.67	-3,217.98	1,866.69	3,200.00
48000 · Miscellaneous Income	0.00		2,947.51		
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00		35.00		
Total Income	55,963.25	58,904.33	414,551.92	412,330.39	706,861.00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	5,889.90	6,613.75	41,229.30	46,296.25	79,365.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

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50000-6 · COS Operator - Sewer	3,926.60	3,561.25	27,486.20	24,928.75	42,735.00
Total 50000 · COS-Operator	9,816.50	10,175.00	68,715.50	71,225.00	122,100.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,982.20	1,208.33	5,968.03	8,458.35	14,500.00
57000-6 · COS Chemcials - Sewer	735.88	41.67	735.88	291.65	500.00
Total 57000 · COS-Chemicals	3,718.08	1,250.00	6,703.91	8,750.00	15,000.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,189.64	1,286.67	5,988.66	9,006.65	15,440.00
57500-6 · COS Electricity -Sewer	940.97	746.67	6,007.22	5,226.65	8,960.00
Total 57500 · COS-Electricity	2,130.61	2,033.34	11,995.88	14,233.30	24,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	1,812.07	333.33	3,541.74	2,333.35	4,000.00
58000-6 · COS-Sludge Removal - Sewer	778.19	666.67	3,837.44	4,666.65	8,000.00
Total 58000 · COS-Sludge Removal	2,590.26	1,000.00	7,379.18	7,000.00	12,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	483.63	750.00	3,216.82	5,250.00	9,000.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	322.42	500.00	2,144.54	3,500.00	6,000.00
Total 58500 · LCRA - Raw Water Fee	806.05	1,250.00	5,361.36	8,750.00	15,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	300.00	333.33	2,444.26	2,333.35	4,000.00
59000-6 · COS Lab Fees- Sewer	125.00	333.33	2,479.00	2,333.35	4,000.00
Total 59000 · COS-Lab Fees	425.00	666.66	4,923.26	4,666.70	8,000.00
Total COGS	19,486.50	16,375.00	105,079.09	114,625.00	196,500.00
Gross Profit	36,476.75	42,529.33	309,472.83	297,705.39	510,361.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	145.85	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	145.85	250.00
Total 77600 · Website	0.00	41.66	0.00	291.70	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	925.00	666.67	6,195.45	4,666.65	8,000.00
59610-6 · Install New Service Taps-Sewer	0.00	666.67	900.00	4,666.65	8,000.00
Total 59610 · Install New Service Taps	925.00	1,333.34	7,095.45	9,333.30	16,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	29.41	25.00	213.37	175.00	300.00
62000-6 · Bank Charges - Sewer	29.40	25.00	213.35	175.00	300.00
Total 62000 · Bank Charges	58.81	50.00	426.72	350.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	240.00	300.00	2,040.00	2,100.00	3,600.00

PLAINTIFFS001041

WOWSC DECLARATION 000171

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	360.00	300.00	2,212.00	2,100.00	3,600.00
Total 62400 · Bookkeeping	600.00	600.00	4,252.00	4,200.00	7,200.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	6,416.65	11,000.00
62500-5 · Accounting - Water	0.00	83.33	0.00	583.35	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	0.00	583.35	1,000.00
Total 62500 · Accounting	0.00	1,083.33	0.00	7,583.35	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	825.00	916.67	5,850.00	6,416.65	11,000.00
62600-6 · Billing - Sewer	550.00	916.67	4,333.00	6,416.65	11,000.00
Total 62600 · Billing Services	1,375.00	1,833.34	10,183.00	12,833.30	22,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	166.67	0.00	1,166.65	2,000.00
62804-6 · Professional Engineer - Sewer	0.00	166.67	0.00	1,166.65	2,000.00
62806-5 · Consulting Fees - Water	0.00	166.67	0.00	1,166.65	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	166.67	0.00	1,166.65	2,000.00
Total 62800 · Total Contract Services	0.00	666.68	0.00	4,666.60	8,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,666.67	0.00	11,666.65	20,000.00
63000-5 · Legal/Appraisal - Water	0.00		132.08		
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	12,500.00	10,000.00	87,500.00	70,000.00	120,000.00
63100-6 · Lawsuit 2017/18-Sewer	12,500.00	10,000.00	87,500.00	70,000.00	120,000.00
Total 63000 · Legal/Appraisal	25,000.00	21,666.67	175,132.08	151,666.65	260,000.00
63200 · Public Information Officer exp					
63200-5 · PIO Expense - Water	249.60	166.67	1,057.32	1,166.65	2,000.00
63200-6 · PIO Expense - Sewer	166.40	166.67	704.88	1,166.65	2,000.00
63200 · Public Information Officer exp - Other	0.00		150.00		
Total 63200 · Public Information Officer exp	416.00	333.34	1,912.20	2,333.30	4,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	41.67	300.00	291.65	500.00
63500-6 · Dues/Subscriptions - Sewer	0.00	41.67	300.00	291.65	500.00
Total 63500 · Dues & Subscriptions	0.00	83.34	600.00	583.30	1,000.00
64000 · TCEQ System Fee					
64000-5 · TCEQ System Fee - Water	128.07	62.50	128.07	437.50	750.00
64000-6 · TCEQ System Fee - Sewer	0.00	125.00	1,250.00	875.00	1,500.00
Total 64000 · TCEQ System Fee	128.07	187.50	1,378.07	1,312.50	2,250.00
65500 · Insurance					
65501 · Insurance - Other	0.00	416.67	0.00	2,916.65	5,000.00
65500-5 · Insurance - Water	480.00	1,041.67	1,767.66	7,291.65	12,500.00
65500-6 · Insurance - Sewer	320.00	1,041.67	1,273.43	7,291.65	12,500.00
Total 65500 · Insurance	800.00	2,500.01	3,041.09	17,499.95	30,000.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
66000 · Office Supplies					
66000-5 · Office Supplies - Water	0.00	125.00	81.78	875.00	1,500.00
66000-6 · Office Supplies - Sewer	0.00	125.00	0.00	875.00	1,500.00
Total 66000 · Office Supplies	0.00	250.00	81.78	1,750.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	204.45	291.67	2,364.32	2,041.65	3,500.00
66500-6 · Telephone/Internet - Sewer	215.53	291.67	1,503.13	2,041.65	3,500.00
66500 · Telephone and Internet - Other	0.00		39.53		
Total 66500 · Telephone and Internet	419.98	583.34	3,906.98	4,083.30	7,000.00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	93.12	208.33	858.70	1,458.35	2,500.00
67000-6 · Postage & Shipping - Sewer	62.08	208.33	572.46	1,458.35	2,500.00
Total 67000 · Postage & Shipping Expense	155.20	416.66	1,431.16	2,916.70	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0.00	104.17	0.00	729.15	1,250.00
68000-6 · Equip Rental Expense - Sewer	0.00	104.17	0.00	729.15	1,250.00
Total 68000 · Equipment Rental Expense	0.00	208.34	0.00	1,458.30	2,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	3,575.00	4,166.67	35,233.07	29,166.65	50,000.00
68500-6 · Repairs & Maintenance - Sewer	4,805.00	2,083.33	14,923.60	14,583.35	25,000.00
68540-5 · Repair & Maint Barge - Water	0.00		750.00		
68540-6 · Repair & Maint Barge - Sewer	0.00		500.00		
68500 · Repairs & Maintenance - Other	0.00		400.00		
Total 68500 · Repairs & Maintenance	8,380.00	6,250.00	51,806.67	43,750.00	75,000.00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	874.00	1,000.00	3,739.59	7,000.00	12,000.00
68600-6 · Repair Parts - Sewer	98.00	666.67	8,522.02	4,666.65	8,000.00
Total 68600 · Repair Parts	972.00	1,666.67	12,261.61	11,666.65	20,000.00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62.50	240.27	437.50	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	160.18	437.50	750.00
Total 69000 · Printing Expense	0.00	125.00	400.45	875.00	1,500.00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	2,269.40	1,312.05	6,892.31	9,184.32	15,744.57
71500-6 · Interest Expense - Sewer	110.66	706.49	7,674.76	4,945.40	8,477.85
Total 71500 · Interest Expense	2,380.06	2,018.54	14,567.07	14,129.72	24,222.42
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	240.00	125.00	1,622.39	875.00	1,500.00
77500-6 · Meetings/Conferences-Sewer	160.00	125.00	200.00	875.00	1,500.00
Total 77500 · Meetings/Conferences	400.00	250.00	1,822.39	1,750.00	3,000.00

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Windermere Oaks W.S.C.
Profit & Loss Budget Performance
July 2022

	Jul 22	Budget	Jan - Jul 22	YTD Budget	Annual Budget
79000 · Uncategorized	0.00		0.00		
Total Expense	42,010.12	42,147.76	290,298.72	295,033.62	505,772.42
Net Ordinary Income	-5,533.37	381.57	19,174.11	2,671.77	4,588.58
Other Income/Expense					
Other Income					
41000 · Interest Income	87.76	25.00	486.72	175.00	300.00
Total Other Income	87.76	25.00	486.72	175.00	300.00
Other Expense					
72500 · Capital Renewal and Replacement	4,630.00		32,410.00		
Total Other Expense	4,630.00		32,410.00		
Net Other Income	-4,542.24	25.00	-31,923.28	175.00	300.00
Net Income	**-10,075.61**	**406.57**	**-12,749.17**	**2,846.77**	**4,888.58**