### 2009 CAP Analysis of Water Fund - 201

#### Recap of Business Type Funds

**City of Kent, Ohio**

for the period 1/1/04 - 12/31/08

**NOTE:** CASH BASIS of Accounting

Information Check Sum to Source: Total Balance Sheets

#### Water Fund - F#201

<table>
<thead>
<tr>
<th>Description</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<tbody>
<tr>
<td><strong>INFORMATION TO WATER FUND ANALYSIS FOR CAP</strong></td>
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#### A Beginning Balance

- **Revenues:**
  - Water Sales: $2,714,913
  - Tap-in Fees: $107,291
  - Grants: $3,777
  - Special Assessments: $71,288
  - Other: $84,948
  - Interest: $29,045
  - From CAP Year Report(s): $3,100,862

#### B Total Revenues:

- **Expenses:**
  - Plant: $1,236,020
  - Utility Distribution: $643,043
  - Administrative Support: $463,121
  - Refunds: $11,714
  - Contingency: $0
  - Transfer to Fund #204 - Utility Billing: $15,000

- **Total Operating Expenses:** $2,368,900

#### C Total Capital Outlay:

- **F Subtotal - Current Year Available for Capital**
  - Capital Outlay: $604,724
  - Plant: $260,220
  - Utility Distribution: $955,436

- **G Total Capital Outlay:** $1,216,656

#### H Ending Cash Balance

- **I Encumbrances:** $509,936

#### J Ending Unencumbered Balance

<table>
<thead>
<tr>
<th>Price (&lt;= 100,000) Per 1,000 CF</th>
<th>24.02</th>
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- **Total Price:** $27.03

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