

Audited ISWR Financials (2010-2017)

	2010	2011	2012	2013	2014	2015	2016	2017
Op Revenues								
Services	\$ 2,564,749	\$ 2,697,605	\$ 2,890,941	\$ 3,186,174	\$ 3,733,178	\$ 4,113,288	\$ 4,227,503	\$ 4,647,157
Materials	\$ 326,468	\$ 481,077	\$ 601,262	\$ 407,559	\$ 484,514	\$ 452,074	\$ 360,518	\$ 501,484
Misc	\$ 3,507	\$ 14,477	\$ 3,416	\$ 39,020	\$ 3,838	\$ 3,003	\$ 19,090	\$ 9,271
	\$ 2,894,724	\$ 3,193,159	\$ 3,495,619	\$ 3,632,753	\$ 4,221,530	\$ 4,568,365	\$ 4,607,111	\$ 5,157,912
Op Expenses								
Salaries&Benefits	\$ 632,847	\$ 617,177	\$ 610,964	\$ 710,350	\$ 788,330	\$ 883,208	\$ 936,021	\$ 958,360
% revenues	21.9%	19.3%	17.5%	19.6%	18.7%	19.3%	20.3%	18.6%
					Net Pension?? \$	72,356 \$	-	-
Current Expenses	\$ 2,146,938	\$ 2,816,624	\$ 2,478,426	\$ 2,756,462	\$ 3,014,824	\$ 3,275,613	\$ 3,372,308	\$ 3,630,096
Depreciation	\$ 139,689	\$ 158,597	\$ 187,088	\$ 150,994	\$ 154,029	\$ 143,733	\$ 153,987	\$ 131,724
	\$ 2,919,474	\$ 3,592,398	\$ 3,276,478	\$ 3,617,806	\$ 3,957,183	\$ 4,374,910	\$ 4,462,316	\$ 4,720,180
Op Income	\$ (24,750)	\$ (399,239)	\$ 219,141	\$ 14,947	\$ 264,347	\$ 193,455	\$ 144,795	\$ 437,732
w/Sublette Adj	\$ (274,619)	\$ (149,370)						
Non-Op Income								
Grants/Contributions	\$ 110,805	\$ 98,421	\$ 90,841	\$ 85,458	\$ 100,837	\$ 104,928	\$ 88,955	\$ 102,561
Investment Income/Interest	\$ 22,063	\$ 20,802	\$ 12,816	\$ 15,895	\$ 23,253	\$ 22,496	\$ 25,235	\$ 20,053
Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,431)
	\$ 132,868	\$ 119,223	\$ 103,657	\$ 101,353	\$ 124,090	\$ 127,424	\$ 114,190	\$ 82,183
Business Income(Teton Co Definition)	\$ 82,548	\$ (315,295)	\$ 306,566	\$ 61,385	\$ 361,346	\$ 295,380	\$ 214,660	\$ 531,022
Total Income Pre Transfers/Specials	\$ 108,118	\$ (280,016)	\$ 322,798	\$ 116,300	\$ 388,437	\$ 320,879	\$ 258,985	\$ 519,915
w/Sublette Adj	\$ (141,751)	\$ (30,147)	9.2%	3.2%	9.2%	7.0%	5.6%	10.1%
Transfers	\$ 2,164,344	\$ -	\$ -	\$ (360,000)	\$ (150,000)	\$ -	\$ 510,000	\$ -
Specials-Sublette Refund	\$ -	\$ -	\$ 848,681	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Increase Fund 30	\$ 2,272,462	\$ (280,016)	\$ 1,171,479	\$ (243,700)	\$ 238,437	\$ 320,879	\$ 768,985	\$ 519,915
Beginning Assets Fund 30	\$ -	\$ 2,272,462	\$ 1,992,446	\$ 3,163,925	\$ 2,920,225	\$ 2,799,533	\$ 3,120,432	\$ 3,889,417
Ending Assets Fund 30	\$ 2,272,462	\$ 1,992,446	\$ 3,163,925	\$ 2,920,225	\$ 3,158,662	\$ 3,120,412	\$ 3,889,417	\$ 4,409,332
			Restated Pension Adjustment \$		(359,129)			
				Revised Ending Fund 30 \$	2,799,533	\$ 3,120,432		

Cash Accounts Change Fund 30

Op Income	\$ (24,750)	\$ (399,239)	\$ 219,141	\$ 14,947	\$ 264,347	\$ 193,455	\$ 144,795	\$ 437,732
Depreciation	\$ 139,689	\$ 158,597	\$ 187,088	\$ 150,994	\$ 154,029	\$ 143,733	\$ 153,987	\$ 131,724
Non-cash compensation expense	\$ 26,000	\$ 5,140	\$ (2,217)	\$ 361	\$ 7,689	\$ 76,855	\$ (5,856)	\$ (1,688)
						\$	\$ 1,559	\$ 29,277
Non-cash A/R change	\$ (254,165)	\$ (7,380)	\$ (2,168)	\$ (48,673)	\$ (90,470)	\$ (209,148)	\$ 247,937	\$ (81,595)
Non-cash A/P change	\$ 133,331	\$ 18,754	\$ (72,855)	\$ 192,475	\$ 78,690	\$ 16,799	\$ 289,267	\$ (281,261)
	\$ 20,105	\$ (224,128)	\$ 328,989	\$ 310,104	\$ 414,285	\$ 221,694	\$ 831,689	\$ 234,189
Grants/Contributions	\$ 110,805	\$ 98,421	\$ 90,841	\$ 85,458	\$ 100,837	\$ 102,900	\$ 84,114	\$ 88,965
Interest Income	\$ 22,063	\$ 20,802	\$ 12,816	\$ 15,895	\$ 23,253	\$ 22,496	\$ 25,235	\$ 20,053
Capital Expenditures	\$ (254,244)	\$ (15,384)	\$ (71,635)	\$ (78,874)	\$ -	\$ (43,085)	\$ (744,047)	\$ (920,060)
Business Cash Generation	\$ (101,271)	\$ (120,289)	\$ 361,011	\$ 332,583	\$ 538,375	\$ 304,005	\$ 196,991	\$ (576,853)
Startup Infusion	\$ 564,372							
Sublette Refund to Cash			\$ 848,681	\$ -	\$ -	\$ -	\$ -	\$ -
Unknown Adjustment			\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 34	\$ -	\$ -	\$ -	\$ (360,000)	\$ (150,000)	\$ -	\$ 510,000	\$ -
Combined Cash Change	\$ 463,101	\$ (120,289)	\$ 361,011	\$ 821,264	\$ 393,375	\$ 304,005	\$ 706,991	\$ (576,853)

Net Assets-Proprietary Fund 30

Starting Cash	\$	-	\$	463,101	\$	342,812	\$	703,823	\$	1,525,087	\$	1,915,490	\$	2,219,495	\$	2,926,486
Ending Cash	\$	463,101	\$	342,812	\$	703,823	\$	1,525,087	\$	1,918,462	\$	2,219,495	\$	2,926,486	\$	2,349,633
						Cash	\$	1,525,087	\$	1,915,490	\$	2,219,495				
						Owed by Govts	\$	-	\$	2,972	\$	-	\$	4,841	\$	18,437
Restricted Cap Reserv	\$	370,607	\$	370,607	\$	281,180	\$	201,710	\$	201,710	\$	148,850	\$	-	\$	-
DeferredPensions										\$	92,588	\$	230,757	\$	174,065	
Net Capital	\$	1,714,527	\$	1,571,314	\$	1,455,861	\$	1,383,741	\$	1,229,712	\$	1,129,064	\$	1,719,124	\$	2,467,029
						Gross	\$	1,969,512	\$	1,969,512	\$	2,012,597	\$	2,781,352	\$	3,634,293
						Accum Depreciation	\$	(585,771)	\$	(739,800)	\$	(883,533)	\$	(1,062,228)	\$	(1,167,264)
Sublette Refund Escrow							\$	848,681								
A/R	\$	254,165	\$	261,545	\$	263,713	\$	312,386	\$	402,856	\$	612,004	\$	364,067	\$	445,662
A/P & Current	\$	(133,331)	\$	(152,085)	\$	(79,230)	\$	(271,705)	\$	(350,395)	\$	(367,194)	\$	(681,461)	\$	(400,200)
Pension Liability			\$	-						\$	(524,073)	\$	(650,049)	\$	(633,297)	
Deferred Pension											\$	(13,752)	\$	(3,089)		
Other Liabilities	\$	(26,000)	\$	(31,140)	\$	(28,923)	\$	(29,284)	\$	(41,973)	\$	(41,452)	\$	(10,596)	\$	(8,908)
	\$	2,272,462	\$	1,992,446	\$	3,163,925	\$	2,920,225	\$	3,158,662	\$	3,120,432	\$	3,889,417	\$	4,409,332
						Restated Pension Adjustment	\$	(359,129)								
							\$	2,799,533								