

North Beach Water District

Budget to Date

January 2013

ACCT. #	DESCRIPTION	BUDGETED 2012	YEAR-TO-DATE 2012	% OF BUDGET
OPERATIONAL REVENUE				
343.41	MONTHLY SERVICE CHARGE REVENUE	\$1,296,000	\$ 219,799	16.96%
343.42	METERED WATER SALES REVENUE	\$ 260,000	\$ 30,950	11.90%
343.82	WATER SERVICE CONNECTION FEES	\$ 15,000	\$ 3,835	25.57%
343.83	NEW CUSTOMER FEES	\$ 15,500	\$ -	
343.87	OTHER CUSTOMER FEES	\$ 9,000	\$ 7,541	83.79%
343.90	OTHER OPERATING REVENUE	\$ -		
343.88	CUSTOMER BILLING ADJUSTMENTS	\$ (5,000)		
367.97	GOOD NEIGHBOR FUND	\$ 1,500		
343.97	DIFFERENCE BILLED/COLLECTED	\$ (20,000)	\$ (16,298)	81.49%
	TOTAL OPERATIONAL	\$1,572,000	\$ 245,826	15.64%
NON-OPERATIONAL REVENUE				
361.1.1	INTEREST REVENUE	\$ 1,500	\$ 141	9.39%
351.00	MISCELLANEOUS INCOME	\$ 2,000	\$ 12	0.59%
341.96	SURFSIDE MANAGEMENT AGREEMENT (SMA)	\$ 60,000	\$ 10,000	16.67%
343.9.1	SMA - REIMBURSABLES	\$ 1,500	\$ 223	14.88%
	NON-OPERATIONAL	\$ 65,000	\$ 10,376	15.96%
	TOTAL REVENUE	\$ 1,637,000	\$ 256,202	15.65%
SALARIES				
501.1	WAGES - FIELD	\$ 159,200	\$ 27,233	17.11%
502.0	TAXES AND BENEFITS - FIELD	\$ 48,250	\$ 10,564	21.89%
	SUB-TOTAL SALARIES	\$ 207,450	\$ 37,797	18.22%
COMMON EXPENSE				
503.9	VEHICLE EXPENSES	\$ 25,000	\$ 2,257	9.03%
503.3	COMMUNICATIONS	\$ 3,000	\$ 1,049	34.96%
503.5	EQUIPMENT RENTAL	\$ 1,500	\$ 91	6.10%
503.6.1	EQUIPMENT/TOOLS	\$ 5,000	\$ 3,351	67.01%
503.8.1	MAINTENANCE GENERAL PLANT	\$ 12,000	\$ 3,664	30.54%
503.8.8	OTHER COMMON EXPENSES	\$ 2,000	\$ 358	17.91%
	SUB-TOTAL COMMON EXPENSE	\$ 48,500	\$ 10,771	22.21%
DISTRIBUTION EXPENSE				
504.4	METERS	\$ 7,500	\$ -	
504.2	DISTRIBUTION LINES	\$ 4,000	\$ -	
504.7	CONTRACTOR LABOR	\$ 1,500	\$ -	
504.9	OTHER DISTRIBUTION EXPENSES	\$ 3,000	\$ -	
	SUB-TOTAL DISTRIBUTION EXPENSE	\$ 16,000	\$ -	
PRODUCTION EXPENSE				
505.1	ELECTRICAL POWER	\$ 35,000	\$ 5,789	16.54%
505.2	WELL MAINTENANCE	\$ 8,000	\$ 2,655	33.19%
505.3	BOOSTER MAINTENANCE	\$ 1,500	\$ -	
505.5	GENERATOR MAINTENANCE	\$ 2,500	\$ (176)	-7.06%
505.6	WATER QUALITY SAMPLING	\$ 7,000	\$ 885	12.64%
505.7	RESERVOIR MAINTENANCE	\$ 500	\$ 2,802	560.34%

505.8	CONTROL VALVE MAINTENANCE	\$	1,200			
505.9	OTHER PRODUCTION EXPENSES	\$	1,500			
	SUB-TOTAL PRODUCTION EXPENSE	\$	57,200	\$	11,954	20.90%

TREATMENT EXPENSE

506.1	TREATMENT PLANT MAINTENANCE	\$	7,500	\$	1,588	21.17%
506.2	TREATMENT PLANT CONSUMABLES	\$	2,400	\$	414	17.24%
504.9	OTHER TREATMENT PLANT EXPENSES	\$	2,000	\$	-	
	SUB-TOTAL TREATMENT EXPENSES	\$	11,900	\$	2,002	16.82%

	TOTAL FIELD OPERATIONS	\$	341,050	\$	62,524	18.33%
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G&A SALARIES

510.6	WAGES - OFFICE	\$	73,750	\$	13,417	18.19%
510.11	GENERAL MANAGER SALARY	\$	80,000	\$	13,333	16.67%
510.12	SURFSIDE HOA AGREEMENT	\$	24,000	\$	4,000	16.67%
520.0	TAXES AND BENEFITS - G&A	\$	40,500	\$	5,961	14.72%
	SUB-TOTAL SALARIES	\$	218,250	\$	36,711	16.82%

G&A EXPENSES

546.4	INSURANCE	\$	29,000	\$	-	
549.8	REFUNDS - DEPOSITIS AND OVERCHARGES	\$	1,500	\$	206	13.73%
549.81	OTHER G&A EXPENSES	\$	500			
	SUB-TOTAL G&A EXPENSES	\$	31,000	\$	206	0.66%

OFFICE EXPENSES

531.4	OFFICE SUPPLIES	\$	12,000	\$	2,820	23.50%
535.02	COMPUTER EXPENSE	\$	3,000	\$	709	23.65%
535.06	TECHNICAL EXPENSE	\$	6,000	\$	-	
531.2	BILLING EXPENSES	\$	23,000	\$	6,615	28.76%
542.1	TELEPHONE EXPENSES	\$	9,000	\$	1,171	13.01%
544.3	PUBLIC RELATIONS	\$	2,500	\$	808	32.32%
545.1	OFFICE RENT	\$	15,600	\$	2,600	16.67%
545.3	EQUIPMENT RENT	\$	6,000	\$	2,502	41.69%
547.1	UTILITIES	\$	1,500	\$	338	22.52%
549.83	OTHER OFFICE EXPENSES	\$	1,000	\$	65	6.48%
	SUB-TOTAL OFFICE EXPENSES	\$	79,600	\$	17,626	22.14%

PROFESSIONAL SERVICES

541.8	METER READERS	\$	28,000	\$	3,470	12.39%
541.7	ENGINEERING SERVICES	\$	2,500	\$	-	
541.5	LEGAL SERVICES	\$	8,000	\$	4,731	59.13%
541.1	ACCOUNTING SERVICES	\$	10,000	\$	1,170	11.70%
541.10	OTHER PROFESSIONAL SERVICES	\$	2,000	\$	50	2.50%
	SUB-TOTAL OTHER SERVICES	\$	50,500	\$	9,421	18.66%

OTHER SERVICES

549.2	DUES, SUBSCRIPTIONS AND MEMBERSHIPS	\$	1,600	\$	600	37.50%
543	EDUCATION, CONVENTION AND TRAVEL	\$	12,000	\$	1,587	13.23%
549.10	TAXES, FEES AND OPERATING PERMITS	\$	87,000	\$	22,125	25.43%
549.85	OTHER EXPENSES	\$	1,000	\$	32	3.16%
549.86	MANAGEMENT AGREEMENTS - REIMBURSABLES	\$	500	\$	-	

523.1	BOARD MEETING EXPENSES	\$ 12,000	\$ 936	7.80%
551.20	GOOD NEIGHBOR FUND	\$ 1,500	\$ 201	13.40%
	SUB-TOTAL OTHER SERVICES	<u>\$ 115,600</u>	<u>\$ 25,481</u>	22.04%
	TOTAL GENERAL & ADMINISTRATIVE	<u>\$ 494,950</u>	<u>\$ 89,446</u>	18.07%
	TOTAL EXPENSES	<u>\$ 836,000</u>	<u>\$ 151,970</u>	18.18%
	CASH INCREASE (DECREASE)	<u>\$ 801,000</u>	<u>\$ 104,232</u>	13.01%

DEBT SERVICES

582.1 & 583.1	PWTF LOAN #117	\$ 56,579		
582.2 & 583.2	PWTF LOAN #129	\$ 56,579		
582.7 & 583.7	CASHMERE BOND	\$ 239,616		
582.9	BIAS SOFTWARE	\$ 4,532	\$ 2,660	58.69%
	SUB-TOTAL DEBT SERVICES	<u>\$ 357,306</u>	<u>\$ 2,660</u>	0.74%

CAPITAL IMPROVEMENTS/OPERATIONAL REPLACEMENTS

563.5	AMR METER REPLACEMENT	\$ 126,000	\$ 39	0.03%
561.0	LAND & IMPROVEMENTS	\$ 175,000	\$ 62,870	35.93%
563.4	FILTRATION EVALUATION	\$ -	\$ 3,730	
563.3	WATER DISTRIBUTION IMPROVEMENTS	\$ 20,000		
563.6	AMR METER READING EQUIPMENT	\$ 10,000	\$ 11,066	110.66%
563.7	BIAS SOFTWARE TRAINING	\$ 5,000	\$ 4,399	87.98%
	TOTAL CAPITAL IMPROVEMENTS	<u>\$ 336,000</u>	<u>\$ 82,104</u>	24.44%

TOTAL EXPENSES	<u>\$1,529,306</u>	<u>\$ 236,733</u>	15.48%
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CASH INCREASE (DECREASE)	<u>107,694</u>	<u>\$ 19,469</u>	18.08%
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CASH AT BEGINNING OF YEAR	<u>\$ 1,299,351</u>	<u>\$ 1,299,351</u>	100.00%
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CASH AT END OF PERIOD/YEAR	<u>\$ 1,407,045</u>	<u>\$ 1,318,820</u>	93.73%
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	FUNDS	ACTUAL
111.20	OPERATIONS RESERVE	\$ 526,789
111.12	OPERATIONS	\$ 50,000
111.71	PETTY CASH	\$ 1,500
111.81	CASH/CAPITAL RESERVE	\$ 304,686
111.82	CASHMERE VALLEY RESERVE	\$ 275,100
111.83	DEBT RESERVE	\$ 172,240
		<u>\$ 1,330,314</u>

DEBT SERVICE

PWTF # 117 (6/2024)	\$ 684,210
PWTF # 129 (6/2024)	\$ 684,210
PWTF # 204 (7/2012)	\$ -
CASHMERE REVENUE BOND /6/2026)	<u>\$ 2,765,807</u>
	<u>\$ 4,134,227</u>