

# North Beach Water District

## Budget to Date

March 2013

ACCT. #	DESCRIPTION	BUDGETED 2013	YEAR-TO-DATE 2013	% OF BUDGET
<b>OPERATIONAL REVENUE</b>				
343.41	MONTHLY SERVICE CHARGE REVENUE	\$1,296,000	\$ 329,754	25.44%
343.42	METERED WATER SALES REVENUE	\$ 260,000	\$ 50,063	19.26%
343.82	WATER SERVICE CONNECTION FEES	\$ 15,000	\$ 7,050	47.00%
343.83	NEW CUSTOMER FEES	\$ 15,500	\$ -	
343.87	OTHER CUSTOMER FEES	\$ 9,000	\$ 11,177	124.19%
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)	\$ (7,374)	36.87%
	<b>TOTAL OPERATIONAL</b>	<b>\$1,572,000</b>	<b>\$ 390,670</b>	<b>24.85%</b>
<b>NON-OPERATIONAL REVENUE</b>				
361.1.1	INTEREST REVENUE	\$ 1,500	\$ 313	20.83%
351.00	MISCELLENOUS INCOME	\$ 2,000	\$ 12	0.59%
341.96	SURFSIDE MANAGEMENT AGREEMENT (SMA)	\$ 60,000	\$ 15,000	25.00%
343.9.1	SMA - REIMBURSABLES	\$ 1,500	\$ 404	26.94%
	<b>NON-OPERATIONAL</b>	<b>\$ 65,000</b>	<b>\$ 15,728</b>	<b>24.20%</b>
	<b>TOTAL REVENUE</b>	<b>\$ 1,637,000</b>	<b>\$ 406,398</b>	<b>24.83%</b>
<b>SALARIES</b>				
501.1	WAGES - FIELD	\$ 159,200	\$ 30,263	19.01%
502.0	TAXES AND BENEFITS - FIELD	\$ 48,250	\$ 15,601	32.33%
	<b>SUB-TOTAL SALARIES</b>	<b>\$ 207,450</b>	<b>\$ 45,864</b>	<b>22.11%</b>
<b>COMMON EXPENSE</b>				
503.9	VEHICLE EXPENSES	\$ 25,000	\$ 4,350	17.40%
503.3	COMMUNICATIONS	\$ 3,000	\$ 1,307	43.55%
503.5	EQUIPMENT RENTAL	\$ 1,500	\$ 161	10.77%
503.6.1	EQUIPMENT/TOOLS	\$ 5,000	\$ 4,078	81.56%
503.8.1	MAINTENANCE GENERAL PLANT	\$ 12,000	\$ 5,499	45.83%
503.8.8	OTHER COMMON EXPENSES	\$ 2,000	\$ 560	27.98%
	<b>SUB-TOTAL COMMON EXPENSE</b>	<b>\$ 48,500</b>	<b>\$ 15,955</b>	<b>32.90%</b>
<b>DISTRIBUTION EXPENSE</b>				
504.4	METERS	\$ 7,500	\$ -	
504.2	DISTRIBUTION LINES	\$ 4,000	\$ 495	12.36%
504.7	CONTRACTOR LABOR	\$ 1,500	\$ 984	65.61%
504.9	OTHER DISTRIBUTION EXPENSES	\$ 3,000	\$ -	
	<b>SUB-TOTAL DISTRIBUTION EXPENSE</b>	<b>\$ 16,000</b>	<b>\$ 1,479</b>	<b>9.24%</b>
<b>PRODUCTION EXPENSE</b>				
505.1	ELECTRICAL POWER	\$ 35,000	\$ 8,416	24.05%
505.2	WELL MAINTENANCE	\$ 8,000	\$ 4,268	53.35%
505.3	BOOSTER MAINTENANCE	\$ 1,500	\$ -	
505.5	GENERATOR MAINTENANCE	\$ 2,500	\$ (176)	-7.06%
505.6	WATER QUALITY SAMPLING	\$ 7,000	\$ 1,234	17.63%
505.7	RESERVOIR MAINTENANCE	\$ 500	\$ 2,802	560.34%

505.8	CONTROL VALVE MAINTENANCE	\$	1,200			
505.9	OTHER PRODUCTION EXPENSES	\$	1,500			
	<b>SUB-TOTAL PRODUCTION EXPENSE</b>	<b>\$</b>	<b>57,200</b>	<b>\$</b>	<b>16,543</b>	28.92%

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**TREATMENT EXPENSE**

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506.1	TREATMENT PLANT MAINTENANCE	\$	7,500	\$	2,915	38.87%
506.2	TREATMENT PLANT CONSUMABLES	\$	2,400	\$	414	17.24%
504.9	OTHER TREATMENT PLANT EXPENSES	\$	2,000	\$	-	
	<b>SUB-TOTAL TREATMENT EXPENSES</b>	<b>\$</b>	<b>11,900</b>	<b>\$</b>	<b>3,329</b>	27.97%

	<b>TOTAL FIELD OPERATIONS</b>	<b>\$</b>	<b>341,050</b>	<b>\$</b>	<b>83,170</b>	24.39%
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**G&A SALARIES**

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510.6	WAGES - OFFICE	\$	73,750	\$	14,216	19.28%
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	\$	9,003	22.23%
	<b>SUB-TOTAL SALARIES</b>	<b>\$</b>	<b>218,250</b>	<b>\$</b>	<b>40,553</b>	18.58%

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**G&A EXPENSES**

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546.4	INSURANCE	\$	29,000	\$	-	
549.8	REFUNDS - DEPOSITIS AND OVERCHARGES	\$	1,500	\$	529	35.25%
549.81	OTHER G&A EXPENSES	\$	500			
	<b>SUB-TOTAL G&amp;A EXPENSES</b>	<b>\$</b>	<b>31,000</b>	<b>\$</b>	<b>529</b>	1.71%

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**OFFICE EXPENSES**

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531.4	OFFICE SUPPLIES	\$	12,000	\$	4,143	34.53%
535.02	COMPUTER EXPENSE	\$	3,000	\$	1,194	39.81%
535.06	TECHNICAL EXPENSE	\$	6,000	\$	-	
531.2	BILLING EXPENSES	\$	23,000	\$	7,872	34.23%
542.1	TELEPHONE EXPENSES	\$	9,000	\$	1,751	19.46%
544.3	PUBLIC RELATIONS	\$	2,500	\$	961	38.46%
545.1	OFFICE RENT	\$	15,600	\$	3,900	25.00%
545.3	EQUIPMENT RENT	\$	6,000	\$	3,517	58.62%
547.1	UTILITIES	\$	1,500	\$	500	33.36%
549.83	OTHER OFFICE EXPENSES	\$	1,000	\$	98	9.76%
	<b>SUB-TOTAL OFFICE EXPENSES</b>	<b>\$</b>	<b>79,600</b>	<b>\$</b>	<b>23,938</b>	30.07%

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**PROFESSIONAL SERVICES**

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541.8	METER READERS	\$	28,000	\$	5,200	18.57%
541.7	ENGINEERING SERVICES	\$	2,500	\$	-	
541.5	LEGAL SERVICES	\$	8,000	\$	4,731	59.13%
541.1	ACCOUNTING SERVICES	\$	10,000	\$	1,177	11.77%
541.10	OTHER PROFESSIONAL SERVICES	\$	2,000	\$	75	3.75%
	<b>SUB-TOTAL OTHER SERVICES</b>	<b>\$</b>	<b>50,500</b>	<b>\$</b>	<b>11,182</b>	22.14%

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**OTHER SERVICES**

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549.2	DUES, SUBSCRIPTIONS AND MEMBERSHIPS	\$	1,600	\$	641	40.08%
543	EDUCATION, CONVENTION AND TRAVEL	\$	12,000	\$	3,347	27.89%
549.10	TAXES, FEES AND OPERATING PERMITS	\$	87,000	\$	29,684	34.12%
549.85	OTHER EXPENSES	\$	1,000	\$	60	5.96%
549.86	MANAGEMENT AGREEMENTS - REIMBURSABLES	\$	500	\$	-	

523.1	BOARD MEETING EXPENSES	\$ 12,000	\$ 1,144	9.53%
551.20	GOOD NEIGHBOR FUND	\$ 1,500	\$ 287	19.13%
	<b>SUB-TOTAL OTHER SERVICES</b>	<b>\$ 115,600</b>	<b>\$ 35,163</b>	30.42%
	<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>\$ 494,950</b>	<b>\$ 111,364</b>	22.50%
	<b>TOTAL EXPENSES</b>	<b>\$ 836,000</b>	<b>\$ 194,533</b>	23.27%
	<b>CASH INCREASE (DECREASE)</b>	<b>\$ 801,000</b>	<b>\$ 211,865</b>	26.45%

**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	\$ 3,003	66.26%
	<b>SUB-TOTAL DEBT SERVICES</b>	<b>\$ 357,306</b>	<b>\$ 3,003</b>	0.84%

**CAPITAL IMPROVEMENTS/OPERATIONAL REPLACEMENTS**

563.5	AMR METER REPLACEMENT	\$ 126,000	\$ 39	0.03%
561.0	LAND & IMPROVEMENTS	\$ 175,000	\$ 62,982	35.99%
563.4	FILTRATION EVALUATION	\$ -	\$ 3,730	
563.3	WATER DISTRIBUTION IMPROVEMENTS	\$ 20,000	\$ 6,974	34.87%
563.6	AMR METER READING EQUIPMENT	\$ 10,000	\$ 11,041	110.41%
563.7	BIAS SOFTWARE TRAINING	\$ 5,000	\$ 5,807	116.13%
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 336,000</b>	<b>\$ 90,572</b>	26.96%

**TOTAL EXPENSES** **\$1,529,306** **\$ 288,109** 18.84%

CASH INCREASE (DECREASE) **107,694** **\$ 118,289** 109.84%

CASH AT BEGINNING OF YEAR **\$ 1,299,351** **\$ 1,310,846** 100.88%

CASH AT END OF PERIOD/YEAR **\$ 1,407,045** **\$ 1,429,135** 101.57%

	<b>FUNDS</b>	<b>ACTUAL</b>
111.20	OPERATIONS RESERVE	\$ 591,238
111.12	OPERATIONS	\$ 50,000
111.71	PETTY CASH	\$ 1,500
111.81	CAPITAL RESERVE	\$ 304,857
111.82	CASHMERE VALLEY RESERVE	\$ 275,100
111.83	DEBT RESERVE	\$ 206,440
		<b>\$ 1,429,135</b>

**DEBT SERVICE**

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