

# North Beach Water District

## Budget to Date

April 2013

ACCT. #	DESCRIPTION	BUDGETED 2013	YEAR-TO-DATE 2013	% OF BUDGET
<b>OPERATIONAL REVENUE</b>				
343.41	MONTHLY SERVICE CHARGE REVENUE	\$1,296,000	\$ 439,662	33.92%
343.42	METERED WATER SALES REVENUE	\$ 260,000	\$ 67,800	26.08%
343.82	WATER SERVICE CONNECTION FEES	\$ 15,000	\$ 9,565	63.77%
343.83	NEW CUSTOMER FEES	\$ 15,500	\$ -	
343.87	OTHER CUSTOMER FEES	\$ 9,000	\$ 15,317	170.19%
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)	\$ (7,864)	39.32%
	<b>TOTAL OPERATIONAL</b>	<b>\$1,572,000</b>	<b>\$ 524,480</b>	<b>33.36%</b>
<b>NON-OPERATIONAL REVENUE</b>				
361.1.1	INTEREST REVENUE	\$ 1,500	\$ 549	36.58%
351.00	MISCELLANEOUS INCOME	\$ 2,000	\$ 12	0.59%
341.96	SURFSIDE MANAGEMENT AGREEMENT (SMA)	\$ 60,000	\$ 20,000	33.33%
343.9.1	SMA - REIMBURSABLES	\$ 1,500	\$ 574	38.24%
	<b>NON-OPERATIONAL</b>	<b>\$ 65,000</b>	<b>\$ 21,134</b>	<b>32.51%</b>
	<b>TOTAL REVENUE</b>	<b>\$ 1,637,000</b>	<b>\$ 545,614</b>	<b>33.33%</b>
<b>SALARIES</b>				
501.1	WAGES - FIELD	\$ 159,200	\$ 49,273	30.95%
502.0	TAXES AND BENEFITS - FIELD	\$ 48,250	\$ 18,249	37.82%
	<b>SUB-TOTAL SALARIES</b>	<b>\$ 207,450</b>	<b>\$ 67,523</b>	<b>32.55%</b>
<b>COMMON EXPENSE</b>				
503.9	VEHICLE EXPENSES	\$ 25,000	\$ 5,948	23.79%
503.3	COMMUNICATIONS	\$ 3,000	\$ -	
503.5	EQUIPMENT RENTAL	\$ 1,500	\$ 231	15.43%
503.6.1	EQUIPMENT/TOOLS	\$ 5,000	\$ 4,980	99.60%
503.8.1	MAINTENANCE GENERAL PLANT	\$ 12,000	\$ 6,183	51.52%
503.8.8	OTHER COMMON EXPENSES	\$ 2,000	\$ 683	34.13%
	<b>SUB-TOTAL COMMON EXPENSE</b>	<b>\$ 48,500</b>	<b>\$ 18,025</b>	<b>37.16%</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	\$ 11,328	32.36%
505.2	WELL MAINTENANCE	\$ 8,000	\$ 5,014	62.68%
505.3	BOOSTER MAINTENANCE	\$ 1,500	\$ -	
505.5	GENERATOR MAINTENANCE	\$ 2,500	\$ (176)	-7.06%
505.6	WATER QUALITY SAMPLING	\$ 7,000	\$ 1,404	20.06%
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>20,371</b>	35.61%

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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	\$	864	36.01%
504.9	OTHER TREATMENT PLANT EXPENSES	\$	2,000	\$	-	
	<b>SUB-TOTAL TREATMENT EXPENSES</b>	<b>\$</b>	<b>11,900</b>	<b>\$</b>	<b>3,779</b>	31.76%

	<b>TOTAL FIELD OPERATIONS</b>	<b>\$</b>	<b>341,050</b>	<b>\$</b>	<b>111,177</b>	32.60%
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**G&A SALARIES**

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510.6	WAGES - OFFICE	\$	73,750	\$	23,833	32.32%
510.11	GENERAL MANAGER SALARY	\$	80,000	\$	23,333	29.17%
510.12	SURFSIDE HOA AGREEMENT	\$	24,000	\$	7,000	29.17%
520.0	TAXES AND BENEFITS - G&A	\$	40,500	\$	12,571	31.04%
	<b>SUB-TOTAL SALARIES</b>	<b>\$</b>	<b>218,250</b>	<b>\$</b>	<b>66,737</b>	30.58%

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**G&A EXPENSES**

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546.4	INSURANCE	\$	29,000	\$	-	
549.8	REFUNDS - DEPOSITIS AND OVERCHARGES	\$	1,500	\$	1,226	81.76%
549.81	OTHER G&A EXPENSES	\$	500			
	<b>SUB-TOTAL G&amp;A EXPENSES</b>	<b>\$</b>	<b>31,000</b>	<b>\$</b>	<b>1,226</b>	3.96%

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**OFFICE EXPENSES**

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531.4	OFFICE SUPPLIES	\$	12,000	\$	5,313	44.28%
535.02	COMPUTER EXPENSE	\$	3,000	\$	1,222	40.75%
535.06	TECHNICAL EXPENSE	\$	6,000	\$	-	
531.2	BILLING EXPENSES	\$	23,000	\$	10,716	46.59%
542.1	TELEPHONE EXPENSES	\$	9,000	\$	3,858	42.87%
544.3	PUBLIC RELATIONS	\$	2,500	\$	1,389	55.55%
545.1	OFFICE RENT	\$	15,600	\$	5,200	33.33%
545.3	EQUIPMENT RENT	\$	6,000	\$	4,724	78.73%
547.1	UTILITIES	\$	1,500	\$	640	42.64%
549.83	OTHER OFFICE EXPENSES	\$	1,000	\$	130	13.04%
	<b>SUB-TOTAL OFFICE EXPENSES</b>	<b>\$</b>	<b>79,600</b>	<b>\$</b>	<b>33,192</b>	41.70%

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**PROFESSIONAL SERVICES**

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541.8	METER READERS	\$	28,000	\$	6,931	24.76%
541.7	ENGINEERING SERVICES	\$	2,500	\$	-	
541.5	LEGAL SERVICES	\$	8,000	\$	6,989	87.36%
541.1	ACCOUNTING SERVICES	\$	10,000	\$	1,177	11.77%
541.10	OTHER PROFESSIONAL SERVICES	\$	2,000	\$	165	8.25%
	<b>SUB-TOTAL OTHER SERVICES</b>	<b>\$</b>	<b>50,500</b>	<b>\$</b>	<b>15,262</b>	30.22%

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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	\$	4,259	35.49%
549.10	TAXES, FEES AND OPERATING PERMITS	\$	87,000	\$	37,163	42.72%
549.85	OTHER EXPENSES	\$	1,000	\$	60	5.96%
549.86	MANAGEMENT AGREEMENTS - REIMBURSABLES	\$	500	\$	-	

523.1	BOARD MEETING EXPENSES	\$ 12,000	\$ 1,872	15.60%
551.20	GOOD NEIGHBOR FUND	\$ 1,500	\$ 365	24.33%
	<b>SUB-TOTAL OTHER SERVICES</b>	<b>\$ 115,600</b>	<b>\$ 44,360</b>	38.37%
	<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>\$ 494,950</b>	<b>\$ 160,777</b>	32.48%
	<b>TOTAL EXPENSES</b>	<b>\$ 836,000</b>	<b>\$ 271,954</b>	32.53%
	<b>CASH INCREASE (DECREASE)</b>	<b>\$ 801,000</b>	<b>\$ 273,661</b>	34.16%

**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	\$ 68,304	54.21%
561.0	LAND & IMPROVEMENTS	\$ 175,000	\$ 62,982	35.99%
563.4	FILTRATION EVALUATION	\$ -	\$ 4,317	
563.3	WATER DISTRIBUTION IMPROVEMENTS	\$ 20,000	\$ 7,395	36.98%
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>\$ 159,845</b>	47.57%

**TOTAL EXPENSES** **\$1,529,306** **\$ 434,802** 28.43%

CASH INCREASE (DECREASE) **107,694** **\$ 110,812** 102.90%

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

CASH AT END OF PERIOD/YEAR **\$ 1,407,045** **\$ 1,421,658** 101.04%

	<b>FUNDS</b>	<b>ACTUAL</b>
111.20	OPERATIONS RESERVE	\$ 549,324
111.12	OPERATIONS	\$ 50,000
111.71	PETTY CASH	\$ 1,500
111.81	CASH/CAPITAL RESERVE	\$ 305,094
111.82	CASHMERE VALLEY RESERVE	\$ 275,100
111.83	DEBT RESERVE	\$ 240,640
		<b>\$ 1,421,658</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>