

**North Beach Water District**  
**Budget Worksheet - SEPTEMBER - 2013**

Account No.	DESCRIPTION	BUDGETED 2012	ACTUAL 2012	% OF BUDGET	BUDGETED 2013	BUDGET TO DATE 10/11/2013	% OF BUDGET	2014 PROPOSED BUDGET	% Diff. 2013
<b>401 Operations</b>									
<b>001 Operational Revenue</b>									
000	MONTHLY SERVICE CHARGE REVENUE	1,265,000	1,286,024		1,296,000	972,145		1,290,000	
001	METERED WATER SALES REVENUE	260,000	238,966		260,000	185,993		260,000	
	<del>WATER SERVICE CONNECTION FEES</del>	18,000	20,894		0	0		0	
002	NEW CUSTOMER FEES	7,000	3,488		15,500	6,329		28,000	
003	DILINQUENT/LOCK OFF FEES	0			8,000	24,101		30,000	
	<del>OTHER CUSTOMER FEES</del>	2,500	19,430		0	0		0	
004	OTHER OPERATING REVENUE	0	2,474		1,000	0			
	<del>CUSTOMER BILLING ADJUSTMENTS</del>	-5,000	0		-5,000	0		0	
	<del>GOOD NEIGHBOR FUND</del>	1,000	1,135		1,500	773		0	
	<del>DIFFERENCE BILLED/COLLECTED</del>		-16,863		-20,000	0		0	
<b>TOTAL OPERATIONAL REVENUE</b>		<b>1,548,500</b>	<b>1,555,548</b>	<b>100%</b>	<b>1,557,000</b>	<b>1,189,340</b>	<b>76%</b>	<b>\$ 1,608,000</b>	<b>97%</b>
<b>002 Non-Operational Revenue</b>									
000	INTEREST REVENUE	2,000	1,761		1,500	1,428		1,400	
001	MISCELLANEOUS INCOME	2,000	0		2,000	1,012		2,000	
002	SURFSIDE MANAGEMENT	60,000	60,000		60,000	45,000		60,000	
003	SURFSIDE REIMBURSABLES	0	1,077		1,500	1,319		1,500	
004	CUSTOMER VALVES AND SERVICE				15,000	29,406		32,000	
	FICA REFUNDS		44,972					0	
<b>TOTAL NON-OPERATIONAL</b>		<b>64,000</b>	<b>107,810</b>	<b>168%</b>	<b>80,000</b>	<b>78,165</b>	<b>98%</b>	<b>96,900</b>	<b>121%</b>
<b>TOTAL REVENUE</b>		<b>1,612,500</b>	<b>1,663,358</b>	<b>103%</b>	<b>1,637,000</b>	<b>1,267,506</b>	<b>77%</b>	<b>1,704,900</b>	<b>104%</b>

<b>003 FIELD SALARY</b>								
000	WAGES - FIELD	155,100	159,443		159,200	126,892		175,000
001	TAXES AND BENEFITS - FIELD	56,300	50,945		48,250	37,409		53,000
<b>SUB-TOTAL SALARIES</b>		<b>211,400</b>	<b>210,388</b>	<b>100%</b>	<b>207,450</b>	<b>164,301</b>	<b>79%</b>	<b>228,000 110%</b>
<b>004 COMMON EXPENSE</b>								
000	VEHICLE EXPENSES	30,000	21,719		25,000	\$ 15,569		25,000
001	CELLULAR PHONES EXPENSE	3,200	2,555		3,000	\$ 2,687		3,000
002	OPERATING EQUIPMENT RENTAL	0	65		1,500	\$ 365		1,000
003	EQUIPMENT/TOOLS	5,000	2,440		5,000	\$ 6,921		5,000
004	SAFETY EQUIPMENT/PPE							5,000
005	MAINTENANCE GENERAL PLANT	15,000	5,698		12,000	\$ 10,403		12,000
	<del>EQUIPMENT RENTAL</del>	0	1,808					
006	OTHER COMMON EXPENSES	2,000	2,025		2,000	\$ 2,436		4,500
<b>SUB-TOTAL COMMON EXPENSE</b>		<b>55,200</b>	<b>36,310</b>	<b>66%</b>	<b>48,500</b>	<b>38,381</b>	<b>79%</b>	<b>55,500 114%</b>
<b>005 DISTRIBUTION EXPENSE</b>								
000	METERS/SERVICE CONNECTIONS	9,000	2,723		7,500	\$ 1,178		5,000
001	DISTRIBUTION LINES	20,000	952		4,000	\$ 1,354		3,000
002	CONTRACTOR LABOR	0	0		1,500	\$ 984		1,500
004	OTHER DISTRIBUTION EXPENSES	2,500	4,021		3,000	\$ -		1,500
<b>SUB-TOTAL DISTRIBUTION EXPENSE</b>		<b>31,500</b>	<b>7,696</b>	<b>24%</b>	<b>16,000</b>	<b>3,516</b>	<b>22%</b>	<b>11,000 69%</b>

<b>006 PRODUCTION EXPENSE</b>								
000	ELECTRICAL POWER	35,000	31,114		35,000	24,243		33,000
001	WELL MAINTENANCE	8,000	3,377		8,000	7,062		4,000
002	BOOSTER MAINTENANCE	5,000	1,745		1,500	0		1,500
003	GENERATOR MAINTENANCE	2,500	7,935		2,500	5,185		5,500
004	WATER QUALITY SAMPLING	8,000	4,197		7,000	2,470		7,000
005	RESERVOIR MAINTENANCE	1,500	0		500	2,802		500
006	CONTROL VALVE MAINTENANCE	2,000	0		1,200	0		1,000
007	OTHER PRODUCTION EXPENSES	1,000	333		1,500	0		1,000
<b>SUB-TOTAL PRODUCTION EXPENSE</b>		<b>63,000</b>	<b>48,701</b>	<b>77%</b>	<b>57,200</b>	<b>41,761</b>	<b>73%</b>	<b>53,500</b> <b>94%</b>
<b>007 TREATMENT EXPENSE</b>								
000	TREATMENT PLANT MAINTENANCE	16,000	329		7,500	2,915		5,000
001	TREATMENT PLANT CONSUMABLES	0	1,724		2,400	902		2,500
	<del>TREATMENT PLANT MONITORING</del>	0	397		0			
002	OTHER TREATMENT PLANT EXPENSES	0	0		2,000	0		2,000
<b>SUB-TOTAL TREATMENT EXPENSES</b>		<b>16,000</b>	<b>2,450</b>	<b>15%</b>	<b>11,900</b>	<b>3,817</b>	<b>32%</b>	<b>9,500</b> <b>80%</b>
<b>TOTAL FIELD OPERATIONS</b>		<b>377,100</b>	<b>305,545</b>	<b>81%</b>	<b>341,050</b>	<b>251,776</b>	<b>74%</b>	<b>357,500</b> <b>105%</b>
<b>008 ADMINISTRATION SALARY</b>								
000	WAGES - OFFICE	73,900	83,834		73,750	59,397		83,000
001	WAGES - GENERAL MANAGER	83,120	80,000		80,000	59,491		80,000
002	SURFSIDE MANAGEMENT	24,000	24,000		24,000	18,000		24,000
003	TAXES AND BENEFITS - G&A	44,300	37,021		40,500	27,673		40,500
<b>SUB-TOTAL SALARIES</b>		<b>225,320</b>	<b>224,855</b>	<b>100%</b>	<b>218,250</b>	<b>164,561</b>	<b>75%</b>	<b>227,500</b> <b>104%</b>

<b>009 GENERAL ADMINISTRATION EXPENSE</b>									
000	INSURANCE	26,000	27,610		29,000	31,907		33,000	
	<del>REFUNDS</del> <del>DEPOSITS</del> <del>OVERCHARGES</del>	1,500	3,383		1,500	0			
001	OTHER G&A EXPENSES	1,000	0		500	0		500	
<b>SUB-TOTAL G&amp;A EXPENSES</b>		<b>28,500</b>	<b>30,993</b>	<b>109%</b>	<b>31,000</b>	<b>31,907</b>	<b>109%</b>	<b>33,500</b>	<b>108%</b>
<b>010 OFFICE EXPENSE</b>									
000	OFFICE SUPPLIES	10,000	13,296		12,000	7,394		12,000	
001	SOFTWARE LICENSE AGREEMENTS	0	0		3,000	2,374		3,000	
002	TECHNICAL SERVICES	7,500	4,894		6,000	116		2,000	
003	BILLING EXPENSE	21,000	28,169		23,000	21,742		23,000	
004	OFFICE TELEPHONE EXPENSE	7,000	8,204		9,000	4,671		7,000	
005	PUBLIC RELATIONS	8,000	3,484		2,500	2,336		3,000	
006	OFFICE RENT	16,400	15,600		15,600	11,700		15,600	
007	OFFICE MACHINE RENTAL AND INK EXPENSE	4,300	5,941		6,000	8,220		12,000	
008	UTILITIES EXPENSE	1,500	1,528		1,500	1,266		1,800	
009	OTHER OFFICE EXPENSES	1,000	1,364		1,000	23,754		1,500	
<b>SUB-TOTAL OFFICE EXPENSES</b>		<b>76,700</b>	<b>82,480</b>	<b>108%</b>	<b>79,600</b>	<b>83,575</b>	<b>105%</b>	<b>80,900</b>	<b>102%</b>
<b>011 PROFESSIONAL SERVICES</b>									
000	METEREADERS EXPENSE	25,000	22,700		28,000	17,787		20,000	
001	ENGINEERING SERVICES EXPENSE	7,500	456		2,500	0		1,500	
002	LEGAL SERVICES EXPENSE	8,000	23,140		8,000	13,111		15,000	
003	ACCOUNTING SERVICES	10,000	24,284		10,000	7,087		10,000	
004	OTHER PROFESSIONAL SERVICES	0	0		2,000	1,350		2,000	
<b>SUB-TOTAL PROFESSIONAL SERVICES</b>		<b>50,500</b>	<b>70,580</b>	<b>140%</b>	<b>50,500</b>	<b>39,335</b>	<b>78%</b>	<b>48,500</b>	<b>96%</b>

<b>012 OTHER SERVICES</b>									
000	DUES, SUBSCRIPTIONS, FEES EXPENSE	1,200	5,239		1,600	689		1,500	
001	COMMISSIONER EDUCATION & TRAVEL EXPENSE	7,000	11,647		12,000	6,261		4,000	
002	EMPLOYEE EDUCATION & TRAVEL EXPENSE	0	0		0	0		8,000	
003	TAXES, FEES, & PERMIT EXPENSE	86,700	83,001		87,000	81,585		90,000	
004	OTHER EXPENSES	1,000	1,233		1,000	68		1,000	
	<del>MANAGEMENT REIMBURSABLES</del>	0	0		500	0		0	
005	BOARD MEETING EXPENSES	7,000	7,716		12,000	4,300		9,000	
	<del>GOOD NEIGHBOR</del>	0	1,628		1,500	787			
<b>SUB-TOTAL OTHER SERVICES</b>		<b>102,900</b>	<b>110,464</b>	<b>107%</b>	<b>115,600</b>	<b>93,690</b>	<b>81%</b>	<b>113,500</b>	<b>98%</b>
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>		<b>483,920</b>	<b>519,372</b>	<b>107%</b>	<b>494,950</b>	<b>413,068</b>	<b>83%</b>	<b>503,900</b>	<b>102%</b>
<b>TOTAL EXPENSES</b>		<b>861,020</b>	<b>824,917</b>	<b>96%</b>	<b>836,000</b>	<b>664,844</b>	<b>80%</b>	<b>861,400</b>	<b>103%</b>
<b>013 DEBIT SERVICE</b>									
000	PWTF LOAN #117	56,579	56,316		56,579	56,053		56,579	
001	PWTF LOAN #129	56,579	56,316		56,579	56,053		56,579	
002	2013 REVENUE BOND	0	0		0	0		271,060	
003	BIAS SOFTWARE	0	0		4,532	4,742		4,600	
004	<del>CASHMERE VALLEY BOND</del>	275,100	257,358		239,616	119,808		0	
	<del>PWTF LOAN (WSP LOAN)</del>	20,000	20,000						
<b>TOTAL DEBT SERVICES</b>		<b>408,258</b>	<b>389,990</b>	<b>96%</b>	<b>357,306</b>	<b>236,655</b>	<b>88%</b>	<b>388,818</b>	<b>109%</b>

<b>014 CAPITAL IMPROVEMENT</b>							
000	AMR METER REPLACEMENT PROGRAM	51,500	50,050	126,000	127,081	130,000	
001	<del>AMR METER READING EQUIPMENT</del>			10,000	11,244	0	
002	LAND AND IMPROVEMENTS	0	12,545	175,000	66,216	0	
003	<del>2013 REVENUE BOND COST OF ISSUANCE</del>	0	0	0	25,775	0	
	<del>REPLACEMENT TRACTOR</del>	17,000	16,264	0	0	0	
	<del>FILTRATION EVALUATION</del>	0	35,916	0	0	0	
004	DISTRIBUTION IMPROVEMENTS	20,000	16,004	20,000	9,419	10,000	
005	<del>SOFTWARE TRAINING</del>	0	0	5,000	5,160	0	
006	<del>VACUUM EXCAVATOR</del>	0	0	0	16,615	0	
	WATER SYSTEM PLAN	0	0	0	0	61,000	
	RATE STUDY	0	0	0	0	30,000	
	Power Mole (Push Machine)					25,000	
	5 Yard Dump Truck (Used)					40,000	
	Incendent Trailer					12,000	
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>88,500</b>	<b>130,779</b>	<b>336,000</b>	<b>261,510</b>	<b>78%</b>	<b>308,000</b> <b>92%</b>
<b>TOTAL REVENUE</b>		<b>1,612,500</b>	<b>1,663,358</b>	<b>103%</b>	<b>1,637,000</b>	<b>1,267,506</b>	<b>77%</b> <b>1,704,900</b> <b>104%</b>
<b>TOTAL EXPENSES</b>		<b>1,357,778</b>	<b>1,345,686</b>	<b>99%</b>	<b>1,529,306</b>	<b>1,163,009</b>	<b>76%</b> <b>1,558,218</b> <b>102%</b>
<b>CASH INCREASE (DECREASE)</b>		<b>254,722</b>	<b>317,672</b>	<b>125%</b>	<b>107,694</b>	<b>104,496</b>	<b>97%</b> <b>146,682</b> <b>136%</b>
<b>CASH AT BEGINNING OF YEAR</b>		<b>993,174</b>	<b>993,174</b>	<b>100%</b>	<b>1,310,846</b>	<b>1,310,846</b>	<b>100%</b> <b>1,415,342</b> <b>108%</b>
<b>CASH AT END OF PERIOD/YEAR</b>		<b>1,247,896</b>	<b>1,310,846</b>	<b>105%</b>	<b>1,418,540</b>	<b>1,415,342</b>	<b>100%</b> <b>1,562,024</b> <b>110%</b>