

# Revenue

ACCT #	DESCRIPTION	BUDGETED 2012	ACTUAL 2012	% OF BUDGET	BUDGETED 2013	PROJECTED 2013	% OF BUDGET	2014 PROPOSED BUDGET	% Diff. 2013
001	Operational Revenue								
000	BASE RATE REVENUE	1,265,000	1,286,024	102%	1,296,000	1,295,500	100%	1,295,000	100%
001	WATER SALES REVENUE	260,000	238,966	92%	260,000	244,000	94%	244,000	94%
	<del>WATER SERVICE CONNECTION FEES</del>	18,000	20,894	116%	0	0		0	
002	FACILITY CHARGES/NEW CUSTOMER FEES	7,000	3,488	50%	15,500	7,800	50%	23,000	148%
003	DILINQUENT/LOCK OFF FEES	0			8,000	30,000	375%	30,000	375%
	<del>OTHER CUSTOMER FEES</del>	2,500	19,430	777%	0	0		0	
004	OTHER REVENUE	0	2,474		1,000	0	0%	0	
	<del>CUSTOMER BILLING ADJUSTMENTS</del>	-5,000	0		-5,000	0	0%	0	
	<del>GOOD NEIGHBOR FUND</del>	1,000	0	0%	1,500	0	0%	0	
	<del>DIFFERENCE BILLED/COLLECTED</del>		0		-20,000	0	0%	0	
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>1,548,500</b>	<b>1,571,276</b>	<b>101%</b>	<b>1,557,000</b>	<b>1,577,300</b>	<b>101%</b>	<b>\$ 1,592,000</b>	<b>102%</b>
002	Non-Operational Revenue								
000	INTEREST REVENUE	2,000	1,761	88%	1,500	1,800	120%	1,800	120%
001	MISCELLANEOUS REVENUE	2,000	44,972	2249%	2,000	1,200	60%	2,000	100%
002	SURFSIDE MANAGEMENT REVENUE	60,000	60,000	100%	60,000	60,000	100%	60,000	100%
003	SURFSIDE REIMBURSABLES REVENUE	0	1,077		1,500	1,500	100%	1,800	120%
004	CUSTOMER VALVES AND SERVICE REVENUE	0	0		15,000	32,000	213%	15,000	100%
	<b>TOTAL NON-OPERATIONAL</b>	<b>64,000</b>	<b>107,810</b>	<b>168%</b>	<b>80,000</b>	<b>96,500</b>	<b>121%</b>	<b>80,600</b>	<b>101%</b>
	<b>TOTAL REVENUE</b>	<b>1,612,500</b>	<b>1,679,086</b>	<b>104%</b>	<b>1,637,000</b>	<b>1,673,800</b>	<b>102%</b>	<b>1,672,600</b>	<b>102%</b>

## Operations Expenses

401	DESCRIPTION	BUDGETED 2012	ACTUAL 2012	% OF BUDGET	BUDGETED 2013	PROJECTED 2013	% OF BUDGET	2014 PROPOSED BUDGET	% Diff. 2013
003	FIELD PAYROLL								
000	WAGES - FIELD	155,100	159,443		159,200	165,000	104%	172,000	108%
001	TAXES AND BENEFITS - FIELD	56,300	50,945		48,250	51,000	106%	59,000	122%
	<b>SUB-TOTAL FIELD PAYROLL</b>	<b>211,400</b>	<b>210,388</b>	<b>100%</b>	<b>207,450</b>	<b>216,000</b>	<b>104%</b>	<b>231,000</b>	<b>111%</b>
004	COMMON EXPENSE								
000	VEHICLE EXPENSES	30,000	21,719		25,000	\$ 21,000	84%	25,000	100%
001	CELLULAR PHONES EXPENSE	3,200	2,555		3,000	\$ 3,500	117%	3,500	117%
002	EQUIPMENT RENTAL EXPENSE	0	65		1,500	\$ 500	33%	1,000	67%
003	EQUIPMENT/TOOLS EXPENSE	5,000	2,440		5,000	\$ 8,000	160%	5,000	100%
004	SAFETY EQUIPMENT/PPE EXPENSE							5,000	new
005	MAINTENANCE GENERAL EXPENSE	15,000	5,698		12,000	\$ 11,000	92%	10,000	83%
	<del>EQUIPMENT-RENTAL</del>	0	1,808						
006	OTHER COMMON EXPENSE	2,000	2,025		2,000	\$ 3,000	150%	3,000	150%
	<b>SUB-TOTAL COMMON EXPENSE</b>	<b>55,200</b>	<b>36,310</b>	<b>66%</b>	<b>48,500</b>	<b>47,000</b>	<b>97%</b>	<b>52,500</b>	<b>108%</b>
005	DISTRIBUTION EXPENSE								
000	METERS/SERVICE BOX EXPENSE	9,000	2,723		7,500	\$ 1,500		3,000	40%
001	DISTRIBUTION LINES EXPENSE	20,000	952		4,000	\$ 1,800		20,000	500%
002	CONTRACTOR LABOR EXPENSE	0	0		1,500	\$ 1,200		1,500	100%
004	OTHER DISTRIBUTION EXPENSE	2,500	4,021		3,000	\$ 250		500	17%
	<b>SUB-TOTAL DISTRIBUTION EXPENSE</b>	<b>31,500</b>	<b>7,696</b>	<b>24%</b>	<b>16,000</b>	<b>4,750</b>	<b>30%</b>	<b>25,000</b>	<b>156%</b>
006	PRODUCTION EXPENSE								
000	ELECTRICITY EXPENSE	35,000	31,114		35,000	31,500	90%	39,000	111%
001	WELL MAINTENANCE EXPENSE	8,000	3,377		8,000	8,000	100%	9,000	113%
002	BOOSTER MAINTENANCE EXPENSE	5,000	1,745		1,500	500	33%	1,000	67%
003	GENERATOR MAINTENANCE EXPENSE	2,500	7,935		2,500	5,500	220%	6,000	240%
004	WATER TESTING EXPENSE	8,000	4,197		7,000	5,000	71%	6,000	86%
005	RESERVOIR MAINTENANCE	1,500	0		500	3,000	600%	500	100%
006	CONTROL VALVE MAINTENANCE EXPENSE	2,000	0		1,200	0	0%	500	42%
007	OTHER PRODUCTION EXPENSES	1,000	333		1,500	500	33%	500	33%
	<b>SUB-TOTAL PRODUCTION EXPENSE</b>	<b>63,000</b>	<b>48,701</b>	<b>77%</b>	<b>57,200</b>	<b>54,000</b>	<b>94%</b>	<b>62,500</b>	<b>109%</b>

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## Operations Expenses

007 TREATMENT EXPENSE								
000	TREATMENT MAINTENANCE EXPENSE	16,000	329		7,500	3,000	40%	5,000 67%
001	TREATMENT PLANT CONSUMABLES EXPENSE	0	1,724		2,400	1,200	50%	2,500 104%
	<del>TREATMENT PLANT MONITORING</del>	0	397		0			
002	OTHER TREATMENT PLANT EXPENSES	0	0		2,000	100	5%	2,000 100%
SUB-TOTAL TREATMENT EXPENSES		16,000	2,450	15%	11,900	4,300	36%	9,500 80%
TOTAL FIELD OPERATIONS		377,100	305,545	81%	341,050	326,050	96%	380,500 112%

## Administration Expenses

401	DESCRIPTION	BUDGETED 2012	ACTUAL 2012	% OF BUDGET	BUDGETED 2013	PROJECTED 2013	% OF BUDGET	2014 PROPOSED BUDGET	% Diff. 2013
<b>008</b>	<b>ADMINISTRATION PAYROLL EXPENSE</b>								
000	OFFICE WAGES EXPENSE	73,900	83,834		73,750	77,500	105%	79,500	108%
001	GENERAL MANAGER WAGES EXPENSE	83,120	80,000		80,000	80,000	100%	80,000	100%
002	SURFSIDE MANAGEMENT EXPENSE	24,000	24,000		24,000	24,000	100%	24,000	100%
003	EMPLOYEMENT TAXES AND BENEFITS EXPENSE	44,300	37,021		40,500	36,000	89%	42,500	105%
	<b>SUB-TOTAL SALARIES</b>	<b>225,320</b>	<b>224,855</b>	<b>100%</b>	<b>218,250</b>	<b>217,500</b>	<b>100%</b>	<b>226,000</b>	<b>104%</b>
<b>009</b>	<b>INSURANCE EXPENSE</b>								
000	INSURANCE EXPENSE	26,000	27,610	106%	29,000	32,000	110%	34,000	117%
	<del>REFUNDS — DEPOSITS — OVERCHARGES</del>	1,500	3,383		1,500	0			
001	OTHER G&A EXPENSES	1,000	0		500	0		500	100%
	<b>SUB-TOTAL G&amp;A EXPENSES</b>	<b>28,500</b>	<b>30,993</b>	<b>109%</b>	<b>31,000</b>	<b>32,000</b>	<b>109%</b>	<b>34,500</b>	<b>111%</b>
<b>010</b>	<b>OFFICE EXPENSE</b>								
000	OFFICE SUPPLIES EXPENSE	10,000	13,296		12,000	9,500	79%	12,000	100%
001	SOFTWARE LICENSE AGREEMENTS EXPENSE	0	0		3,000	3,000	100%	3,000	100%
002	TECHNICAL SERVICES EXPENSE	7,500	4,894		6,000	500	8%	3,000	50%
003	BILLING EXPENSE	21,000	28,169		23,000	28,300	123%	30,000	130%
004	OFFICE TELEPHONE EXPENSE	7,000	8,204		9,000	6,000	67%	6,500	72%
005	PUBLIC RELATIONS EXPENSE	8,000	3,484		2,500	3,000	120%	3,000	120%
006	OFFICE RENT EXPENSE	16,400	15,600		15,600	15,600	100%	15,600	100%
007	OFFICE MACHINE RENTAL EXPENSE	4,300	5,941		6,000	10,500	175%	12,000	200%
008	UTILITIES EXPENSE	1,500	1,528		1,500	1,650	110%	1,800	120%
009	OTHER OFFICE EXPENSES	1,000	1,364		1,000	24,000	2400%	1,000	100%
	<b>SUB-TOTAL OFFICE EXPENSES</b>	<b>76,700</b>	<b>82,480</b>	<b>108%</b>	<b>79,600</b>	<b>102,050</b>	<b>128%</b>	<b>87,900</b>	<b>110%</b>

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## Administration Expenses

<b>011 PROFESSIONAL EXPENSE</b>									
000	METER READERS EXPENSE	25,000	22,700		28,000	23,250	83%	20,000	71%
001	ENGINEERING EXPENSE	7,500	456		2,500	4,500	180%	2,000	80%
002	LEGAL EXPENSE	8,000	23,140		8,000	15,000	188%	15,000	188%
003	ACCOUNTING EXPENSE	10,000	24,284		10,000	8,000	80%	8,000	80%
004	OTHER PROFESSIONAL EXPENSE	0	0		2,000	1,500	75%	2,500	125%
<b>SUB-TOTAL PROFESSIONAL EXPENSE</b>		<b>50,500</b>	<b>70,580</b>	<b>140%</b>	<b>50,500</b>	<b>52,250</b>	<b>103%</b>	<b>47,500</b>	<b>94%</b>
<b>012 OTHER EXPENSE</b>									
000	DUES AND SUBSCRIPTION EXPENSE	1,200	5,239		1,600	5,000	313%	3,500	219%
001	COMMISSIONER ED. & TRAVEL EXPENSE	7,000	11,647		12,000	9,000	75%	4,000	33%
002	EMPLOYEE ED. & TRAVEL EXPENSE	0	0		0	0		8,000	NEW
003	TAXES, FEES, & PERMIT EXPENSE	86,700	83,001		87,000	87,000	100%	90,000	103%
004	OTHER EXPENSES	1,000	1,233		1,000	150	15%	1,000	100%
	<del>MANAGEMENT-REIMBURSABLES</del>	0	0		500	0		0	
005	BOARD MEETING EXPENSES	7,000	7,716		12,000	6,500	54%	8,000	67%
	<del>GOOD-NEIGHBOR</del>	0	1,628		1,500	0	0%		
<b>SUB-TOTAL OTHER EXPENSE</b>		<b>102,900</b>	<b>110,464</b>	<b>107%</b>	<b>115,600</b>	<b>107,650</b>	<b>93%</b>	<b>114,500</b>	<b>99%</b>
<b>TOTAL ADMINISTRATIVE</b>		<b>483,920</b>	<b>519,372</b>	<b>107%</b>	<b>494,950</b>	<b>511,450</b>	<b>103%</b>	<b>510,400</b>	<b>103%</b>

## Debt Service and Capital Improvement Expenses

401	DESCRIPTION	BUDGETED 2012	ACTUAL 2012	% OF BUDGET	BUDGETED 2013	PROJECTED 2013	% OF BUDGET	2014 PROPOSED BUDGET	% Diff. 2013
<b>013</b>	<b>DEBIT SERVICE EXPENSE</b>								
000	PWTF LOAN #117 EXPENSE	56,579	56,316		56,579	56,053	99%	57,000	101%
001	PWTF LOAN #129 EXPENSE	56,579	56,316		56,579	56,053	99%	57,000	101%
002	WATER REVENUE BOND EXPENSE	0	0		0	119,767		272,000	
003	BIAS SOFTWARE EXPENSE	0	0		4,532	4,800	106%	4,800	106%
004	<del>CASHMERE VALLEY BOND</del>	275,100	257,358		239,616	119,808	50%	0	
	<del>PWTF LOAN (WSP LOAN)</del>	20,000	20,000						
	DWSRF LOAN DM12-952-121 EXPENSE	0	0		0	0		0	
	DWSRF LOAN DM12-952-129 EXPENSE	0	0		0	0		0	
	<b>TOTAL DEBT SERVICES</b>	<b>408,258</b>	<b>389,990</b>	<b>96%</b>	<b>357,306</b>	<b>356,481</b>	<b>88%</b>	<b>390,800</b>	<b>109%</b>
<b>014</b>	<b>CAPITAL IMPROVEMENT</b>								
000	AMR METER REPLACEMENT PROGRAM	51,500	50,050		126,000	127,081		130,000	103%
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>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	10,000		0	
005	<del>SOFTWARE TRAINING</del>	0	0		5,000	7,000		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>148%</b>	<b>336,000</b>	<b>263,931</b>	<b>79%</b>	<b>298,000</b>	<b>89%</b>
	<b>Capital Reserve Contribution Expenses</b>								
000	Capital Reserve Contribution Expenses	254,722	333,400	131%	107,694	215,888	200%	92,900	86%
	<b>TOTAL RESERVE CONTRIBUTION EXPENSE</b>	<b>254,722</b>	<b>333,400</b>	<b>131%</b>	<b>107,694</b>	<b>215,888</b>	<b>200%</b>	<b>92,900</b>	<b>86%</b>
	<b>TOTAL REVENUE</b>	<b>1,612,500</b>	<b>1,679,086</b>	<b>104%</b>	<b>1,637,000</b>	<b>1,673,800</b>	<b>102%</b>	<b>1,672,600</b>	<b>102%</b>
	<b>TOTAL EXPENSE</b>	<b>1,612,500</b>	<b>1,679,086</b>	<b>104%</b>	<b>1,637,000</b>	<b>1,673,800</b>	<b>102%</b>	<b>1,672,600</b>	<b>102%</b>