

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	\$ 109,793	8.47%
343.42	METERED WATER SALES REVENUE	\$ 260,000	\$ 13,770	5.30%
343.82	WATER SERVICE CONNECTION FEES	\$ 15,000	\$ 2,740	18.27%
343.83	NEW CUSTOMER FEES	\$ 15,500	\$ -	
343.87	OTHER CUSTOMER FEES	\$ 9,000	\$ 2,685	29.84%
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)	\$ (1,391)	6.96%
	TOTAL OPERATIONAL	\$1,572,000	\$ 127,598	8.12%
NON-OPERATIONAL REVENUE				
361.1.1	INTEREST REVENUE	\$ 1,500		
351.00	MISCELLENOUS INCOME	\$ 2,000	\$ 12	0.59%
341.96	SURFSIDE MANAGEMENT AGREEMENT (SMA)	\$ 60,000	\$ 5,000	8.33%
343.9.1	SMA - REIMBURSABLES	\$ 1,500	\$ 223	14.88%
	NON-OPERATIONAL	\$ 65,000	\$ 5,235	8.05%
	TOTAL REVENUE	\$ 1,637,000	\$ 132,833	8.11%
SALARIES				
501.1	WAGES - FIELD	\$ 159,200	\$ 13,772	8.65%
502.0	TAXES AND BENEFITS - FIELD	\$ 48,250	\$ 7,043	14.60%
	SUB-TOTAL SALARIES	\$ 207,450	\$ 20,815	10.03%
COMMON EXPENSE				
503.9	VEHICLE EXPENSES	\$ 25,000	\$ 1,339	5.36%
503.3	COMMUNICATIONS	\$ 3,000	\$ 787	26.22%
503.5	EQUIPMENT RENTAL	\$ 1,500	\$ 21	1.43%
503.6.1	EQUIPMENT/TOOLS	\$ 5,000	\$ 2,384	47.68%
503.8.1	MAINTENANCE GENERAL PLANT	\$ 12,000	\$ 2,587	21.56%
503.8.8	OTHER COMMON EXPENSES	\$ 2,000	\$ 217	10.86%
	SUB-TOTAL COMMON EXPENSE	\$ 48,500	\$ 7,336	15.13%
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	\$ 2,476	7.07%
505.2	WELL MAINTENANCE	\$ 8,000	\$ -	
505.3	BOOSTER MAINTENANCE	\$ 1,500	\$ -	
505.5	GENERATOR MAINTENANCE	\$ 2,500	\$ (807)	-32.28%
505.6	WATER QUALITY SAMPLING	\$ 7,000	\$ 694	9.91%
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	\$	5,165	9.03%

TREATMENT EXPENSE

506.1	TREATMENT PLANT MAINTENANCE	\$	7,500	\$	970	12.94%
506.2	TREATMENT PLANT CONSUMABLES	\$	2,400	\$	-	
504.9	OTHER TREATMENT PLANT EXPENSES	\$	2,000	\$	-	
	SUB-TOTAL TREATMENT EXPENSES	\$	11,900	\$	970	8.15%

	TOTAL FIELD OPERATIONS	\$	341,050	\$	34,286	10.05%
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G&A SALARIES

510.6	WAGES - OFFICE	\$	73,750	\$	6,498	8.81%
510.11	GENERAL MANAGER SALARY	\$	80,000	\$	6,667	8.33%
510.12	SURFSIDE HOA AGREEMENT	\$	24,000	\$	2,000	8.33%
520.0	TAXES AND BENEFITS - G&A	\$	40,500	\$	2,937	7.25%
	SUB-TOTAL SALARIES	\$	218,250	\$	18,102	8.29%

G&A EXPENSES

546.4	INSURANCE	\$	29,000	\$	-	
549.8	REFUNDS - DEPOSITIS AND OVERCHARGES	\$	1,500	\$	63	4.20%
549.81	OTHER G&A EXPENSES	\$	500			
	SUB-TOTAL G&A EXPENSES	\$	31,000	\$	63	0.20%

OFFICE EXPENSES

531.4	OFFICE SUPPLIES	\$	12,000	\$	1,867	15.56%
535.02	COMPUTER EXPENSE	\$	3,000	\$	1,378	45.93%
535.06	TECHNICAL EXPENSE	\$	6,000	\$	-	
531.2	BILLING EXPENSES	\$	23,000	\$	3,785	16.46%
542.1	TELEPHONE EXPENSES	\$	9,000	\$	582	6.47%
544.3	PUBLIC RELATIONS	\$	2,500	\$	-	
545.1	OFFICE RENT	\$	15,600	\$	1,300	8.33%
545.3	EQUIPMENT RENT	\$	6,000	\$	1,551	25.86%
547.1	UTILITIES	\$	1,500	\$	149	9.94%
549.83	OTHER OFFICE EXPENSES	\$	1,000	\$	32	3.20%
	SUB-TOTAL OFFICE EXPENSES	\$	79,600	\$	10,644	13.37%

PROFESSIONAL SERVICES

541.8	METER READERS	\$	28,000	\$	1,737	6.20%
541.7	ENGINEERING SERVICES	\$	2,500	\$	-	
541.5	LEGAL SERVICES	\$	8,000	\$	1,150	14.37%
541.1	ACCOUNTING SERVICES	\$	10,000	\$	175	1.75%
541.10	OTHER PROFESSIONAL SERVICES	\$	2,000	\$	25	1.25%
	SUB-TOTAL OTHER SERVICES	\$	50,500	\$	3,087	6.11%

OTHER SERVICES

549.2	DUES, SUBSCRIPTIONS AND MEMBERSHIPS	\$	1,600	\$	600	37.50%
543	EDUCATION, CONVENTION AND TRAVEL	\$	12,000	\$	43	0.36%
549.10	TAXES, FEES AND OPERATING PERMITS	\$	87,000	\$	7,731	8.89%
549.85	OTHER EXPENSES	\$	1,000	\$	13	1.32%
549.86	MANAGEMENT AGREEMENTS - REIMBURSABLES	\$	500	\$	-	

523.1	BOARD MEETING EXPENSES	\$ 12,000	\$ 416	3.47%
551.20	GOOD NEIGHBOR FUND	\$ 1,500	\$ 75	5.00%
	SUB-TOTAL OTHER SERVICES	<u>\$ 115,600</u>	<u>\$ 8,879</u>	7.68%
	TOTAL GENERAL & ADMINISTRATIVE	<u>\$ 494,950</u>	<u>\$ 40,774</u>	8.24%
	TOTAL EXPENSES	<u>\$ 836,000</u>	<u>\$ 75,060</u>	8.98%
	CASH INCREASE (DECREASE)	<u>\$ 801,000</u>	<u>\$ 57,773</u>	7.21%

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		
	SUB-TOTAL DEBT SERVICES	<u>\$ 357,306</u>	<u>\$ -</u>	

CAPITAL IMPROVEMENTS/OPERATIONAL REPLACEMENTS

563.5	AMR METER REPLACEMENT	\$ 126,000	\$ 39	0.03%
561.0	LAND & IMPROVEMENTS	\$ 175,000	\$ 1,159	0.66%
563.4	FILTRATION EVALUATION	\$ -	\$ 2,291	
563.3	WATER DISTRIBUTION IMPROVEMENTS	\$ 20,000		
563.6	AMR METER READING EQUIPMENT	\$ 10,000	\$ 8,355	83.55%
563.7	BIAS SOFTWARE TRAINING	\$ 5,000		
	TOTAL CAPITAL IMPROVEMENTS	<u>\$ 336,000</u>	<u>\$ 11,844</u>	3.52%
	TOTAL EXPENSES	<u>\$1,529,306</u>	<u>\$ 86,904</u>	5.68%
	CASH INCREASE (DECREASE)	<u>107,694</u>	<u>\$ 45,929</u>	42.65%
	CASH AT BEGINNING OF YEAR	<u>\$ 1,299,351</u>	<u>\$ 1,299,351</u>	100.00%
	CASH AT END OF PERIOD/YEAR	<u>\$ 1,407,045</u>	<u>\$ 1,345,280</u>	95.61%

FUNDS ACTUAL

111.20	OPERATIONS RESERVE	\$ 587,590
111.12	OPERATIONS	\$ 50,000
111.71	PETTY CASH	\$ 1,500
111.81	CASH/CAPITAL RESERVE	\$ 304,545
111.82	CASHMERE VALLEY RESERVE	\$ 275,100
111.83	DEBT RESERVE	\$ 138,040
		<u>\$ 1,356,775</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>