

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
5	-										
6											
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$189,287	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$105,824	
10		Total Income									\$295,111
11	Expenses										
12		Operating Expenses								\$183,658	
13		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,267	
14		Total Expenses									\$195,925
15	Capital Projects and Equipment Purchases										
16		Capital Improvement Projects Covered by Assessment.									
17	Assessment and Operating Reserve Changes										
18		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)									
19		Deposits in Assessment Reserves								\$105,074	
20		Draws From Assessment Reserves (Loan Repayment & Tank #1)								-\$6,610	
21		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$0
23				<u>Budget Balance Reconciliation</u>							
24	Expense Reconciliation										
25		Expenses Funded by Water Charges									
26		Expenses Funded from Usage Charges					\$28,679				
27		Expenses Funded from Availability Charges					\$159,586				
28		Expenses Charged Directly to Customers (Meter Connections)					\$1,022				
29				Expenses Funded by Income (Subtotal)						\$189,287	
30		Expenses Funded by Assessment					\$6,638				
31				Total Funded Expenses						\$195,925	
32	Income Reconciliation										
33		Income Designated for Expenses					\$189,287				
34		Income Designated for Reserves (Funded by Availability Charges)					\$0			\$189,287	
35		Interest Income Allowed to Accumulate in Accounts									
36		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
37		Lease Income from RCFPD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses.					\$750				
38		Restricted Assessment Income								\$105,074	
39				Total Income						\$295,111	
40	Water Rates Based on Funding Requirements of this Budget										
41		Total Number of Users as of 9/30/13					200				new connections
42		100s of Gallons used in District per year (2012 Basis) Calender Year					62,162				
43		Total Expenses Chargeable to Usage					\$28,679				
44		Expenses Chargeable to Availability					\$159,586				
45		Reserves Chargeable to Availability					\$0			\$188,265	
46		Total Expenses Chargeable to Availability					\$159,586				
47		Usage Charge					\$0.46			Per 100 Gallons	
48		Availability Charge					\$66.49			Per Month	
49							\$132.99			Per Billing	
50	<u>Treasurer</u>										
51	Presented for approval to IBWD Board of Directors (September 21, 2013)										
52	Budget Updates & Revision History										
53											
54											
55											
56											
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58											
59											
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61											
62											
63											

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's Fiscal Year 2013-2014 Operating Budgets for Water**

WHEREAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and the District-Wide Capital Improvement Assessment. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the Fiscal Year 2013-2014 District's Water Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2013 through September 30, 2014".

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2012 through September 30, 2013 are responsive to and in support of the needs of the Water District and are approved for the Fiscal Year 2013-2014. These rates will be effective beginning **September 1, 2013**.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2013	200
100s of Gallons used in District per year (most recent yr., 2012)	62162
Total Budget Expenses Chargeable to Usage	\$ 28,679
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 159,586
Total Billing Periods in Year	6
<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.46
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget.

The foregoing Resolution No. 2013- 2 was considered and adopted by the Directors of the Irish Beach Water District at their Special meeting held September 21, 2013 by the following vote:

Ayes:

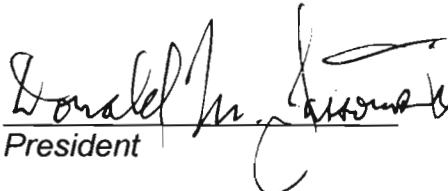
Noes:

Abstain:

Absent:

Dated: 9-21-13

Attest: Don D. Harley
Secretary of the Board


President

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
64	Package Contents											
65	Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation										
66	Page 2	Income										
67	Page 2-3	Expenses										
68	Page 4	Capital Projects										
69	Page 4	Asset Transfers										
70	Page 5	Budget Notes										
71	Income (1)											
72	410.000 Operating Revenues											
73	411.100	Water Sales Residential-Water Usage								\$28,679		
74	421.300	Availability Charges								\$159,586		
75	421.510	Meter Connections								\$1,022		
76												
77		Total 410.000 Operating Revenues									\$189,287	
78	490.000 Non-Operating Revenues											
79	491.000	Leases (2)								\$750		
80	492.000	Interest										
81	492.100	Interest - Checking/Operations Cash Account										
82	492.200	Interest - Operating Reserves										
83	492.300	Interest - <40yr Assets Capital Replacement Reserve										
84	492.400	Interest - 40yr Assets Capital Replacement Reserve										
85	492.500	Interest - System Wide Capital Improvements Account										
86	492.600	Interest - (AWDF) Account										
87	493.350	Property Assessment-Current								\$105,074		
88	493.351	Assessment-40yr Assets Capital Replacement Reserve							\$23,198			
89	493.352	Assessment-System Wide Capital Improvements							\$36,991			
90	493.353	Assessment-(AWDF)							\$38,276			
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels							\$6,610			
92	498.000	Other Non-Operating Revenue										
93	498.110	Copies										
94	498.310	Other Refunds										
95	498.400	Reimbursements From IBVFD										
96											\$105,824	
97	Total Income											
98											\$295,111	
99	Expenses (1)											
100	500.000 Operating Expenses											
101	510.000	Source of Supply										
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper				50%	UC & AC		\$4,402			
103												
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,602				
105		and Records, Patrolling Irish Creek, Brush Cutting, etc.										
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,800				
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)				AC		\$2,712				
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,712				
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,000				
110	513.000	Power Purchased for Source of Supply (Electric)				UC		\$1,700	\$1,700			
111	Total 510.000 Source of Supply											
											\$8,814	

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
112												
113	530.000	Water Treatment										
114		531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)										
115		531.100 Labor for Water Treatment Activities, Operating Equipment,							50%	UC	\$20,769	
116		Maintaining Associated Logs and Records							50%	AC		
117												
118		531.200 Equipment & Supplies for Operation of Equipment							UC	500	\$500	
119	531.500 Water Eye / Satellite Paging											
120		531.300 Analytical Testing										
121		531.3 Analytical Testing								UC	\$4,500	
122									100%	AC		
123		531.400 Chemicals and Filtering Supplies							UC		\$1,400	
124		532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$3,758	
125		532.100 Labor for Maintenance & Repair of Installed Items									\$3,558	
126		532.200 Equipment & Supplies for Maintenance & Repair of Installed Items									\$200	
127		533.000 Power Purchased for Treatment (Electric)							UC		\$1,500	
128	Total 530.000 Water Treatment											\$32,427
131	540.000	Transmission and Distribution										
132		541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							50%	UC & AC	\$6,243	
133		541.100 Labor for Transmission Activities, Operating Equipment, Maintaining									\$4,243	
134		Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.										
135		541.200 Equipment & Supplies for Operation of Installed Items									\$2,000	
136		542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$10,237	
137		542.100 Labor for Maintenance & Repair of Installed Items									\$8,737	
138		542.200 Equipment & Supplies Maintenance & Repair of Installed Items									\$1,500	
139												
140		543.000 Power Purchased for Transmission and Distribution (Electric)							UC		\$1,600	
141		544.000 Telephone for Distribution							UC		\$377	
142	Total 540.000 Transmission and Distribution											\$18,456

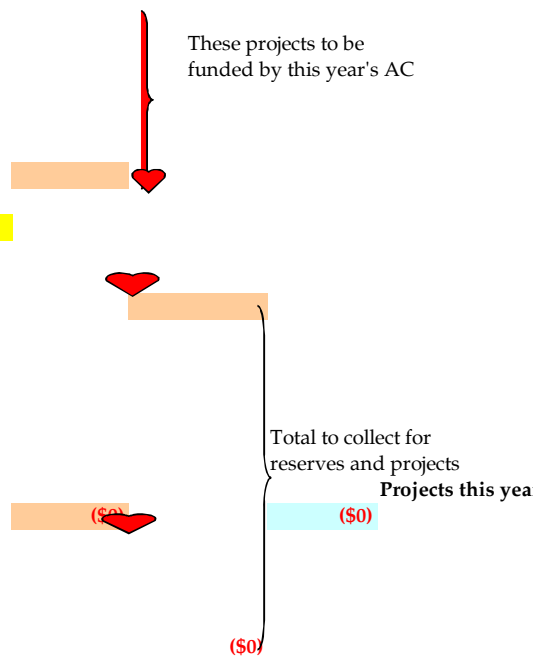
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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
143	550.000 Customer Accounts										
144	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection										
145	551.100 Labor for Billing										
146							AC			\$10,066	
147	551.200 Labor for Meter Reading										
148							UC			\$4,895	
149	551.300 Meter Intallations										
150	551.310 Labor for meter installations										
151	551.320 Meters										
152	Total 550.000 Customer Accounts										
153											
154	560.000 Administrative & General										
155	561.000 Salaries										
156							AC			\$29,047	
157	562.000 Office Supplies & Other Expenses										
158	562.010 Office Maintenance & Supplies										
159									\$1,500		
160	562.020 Administrative Services (12)										
161	562.030 Outside copy work										
162	562.040 Postage										
163									\$1,000		
164	562.050 Software										
165									\$1,280		
166	QB Payroll										
167									\$750		
168	Billing Maintenece										
169									\$530		
170	562.060 Licenses and Permits										
171									\$760		
172	562.070 Memberships/Dues/Annual Fees										
173									\$4,424		
174	Calif Rural Water										
175									\$750		
176	Calif Special Districts										
177									\$575		
178	State Water Resources Control Board										
179									\$575		
180	Department of Health Services										
181									\$1,170		
182	LAFCO										
183									\$704		
184	State Bd of Equilization										
185									\$650		
186	562.080 Training										
187									\$500		
188	562.090 Advertising/noticing in paper										
189									\$100		
190	562.100 Election										
191									\$150		
192	562.110 Port-A-Potty/Garbage										
193									\$750		
194	562.120 Printer and accessories										
195									\$1,000		
196	562.140 Telephone-Administrative										
197									\$500		
198	562.160 Internet										
199									\$300		
200	Total 562.000 Office Supplies & Other Expenses										
201							AC			\$12,264	

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
180	563.000 Contractual Services										
181	563.100 Legal Attorney \$35,175										
182	563-110 Legal - General Counsel \$30,000										
183	563-120 Legal - MP Proj/Litigation \$5,175										
184	563.200 Auditor Contract *** \$4,800										
185	563.400 Engineering \$6,000										
186	Total 563.000 Contractual Services AC \$45,975										
187	564.000 Property Insurance, Injuries and Damages										
188	564.100 Ins.- General/Liability \$5,000										
189	564.200 Workman's Comp.										
190	564.210 Workman's Comp Water \$2,100										
191	564.220 Workman's Comp Directors \$125										
192	564.230 Workman's Comp Admin \$300										
193	564.400 Insurance - Bonded \$100										
194	Total 564.000 Property Insurance, Injuries and Damages AC \$7,625										
195	565.000 Employee Retirement and Benefits AC \$3,503										
196	565.200 Vacation \$3,503										
197	565.100 Payroll Taxes AC \$7,314										
198	FICA \$5,589										
199	Medicare \$1,307										
200	Training Tax \$26										
201	UI Contributions \$391										
202											
203											
204	569.000 Other Administrative Expenses										
205	Total 560.000 Administrative and General \$105,728										
206											
207	570.000 Other Operating Expenses										
208	Depreciation & Amortization (10)										
209	Taxes AC										
210	573.000 Other Operating Expenses										
211	573.100 Vehicle Operation for Operations 50% UC & AC \$2,000										
212	573.200 Misc Expenses AC \$250										
213	Total 570.000 Other Operating Expenses \$2,250										
214	Total 500.000 Operating Expenses \$183,658										
215											
216	590.000 Non-Operating Expenses										
217	591.000 Interest, Long Term Debt										
218	591.100 Loan Repayment Funded From Assessment (All parcels-65%) PAF \$6,638										
219	591.110 Interest \$1,253										
220	214.100 Principle \$5,385										
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%) AC \$3,574										
222	591.210 Interest \$674										
223	214.200 Principle \$2,900										
224	Total 591.000 Interest, Long Term Debt \$10,212 \$3,574										
225	594.000 Other Non-Operating Expenses										
226	594.100 Mendocino County Assessment Collection Fee (2%) AC \$2,055										
227	Total 590.000 Non-Operating Expenses \$12,267										
228	Total Expenses \$195,925										

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
229												
230												
231	Capital Projects & Equipment Purchases											
232	112.000 Projects - Construction in Progress											
233	TBD at July 2013 Meeting											
234												
235												
236	Total 112.7 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6) Completed March 2013						PAF					
237	General system-wide work											
238	<i>Labor and Materials for tank Replacement (T1)</i>						PAF					
239												
240												
241	Total General System-Wide Improvements											
242												
243												
244												
245												
246	Total 112.800 Mallo Pass						PAF					
247	Total Capital improvement Projects Covered by Assessment						PAF					
248												
249												
250												
251												
252												
253	PROJECTS 2013-2014											
254							AC					
255							AC					
256							AC					
257												
258												
259												
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
261												
262	123.211 Draws From Operating Reserves											
263	123.210 Operating Reserve											
264	123.212 Funding Operating Reserve Account						AC					
265	Total funding for projects and basic operating reserve						AC					
266												
267	123.213 Interest Earned by Operating Reserve Account											
268	Total Funding for Project <40 Year items											
269	Total 123.210 Operating Reserve											
270												
271	123.220 < 40 yr Assets Capital Replacement Reserve Account											
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account											
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f						AC					
274	Payback draw from <40 Year Asset Replacement Fund						AC					
275												
276												
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account											
278	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					



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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2013-2014												
4	PROPOSED BUDGET												
279													
280	Total 123.200 Operating Reserves												
281	124.200 Restricted Assets												
282	124.100 40 yr Assets Capital Replacement Reserve												
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account												
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account											\$23,198	Tank 2
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account												
286	Total 124.100 40 yr Asset Capital Replacement Reserve											\$23,198	
287	124.200 System Wide Capital Improvements												
288	124.210 Draws from System Wide Capital Improvements Account												
289	124.220 Funding System Wide Capital Improvements Account											\$36,991	
290	124.230 Interest - System Wide Capital Improvements Account												
291	Total 124.200 System Wide Capital Improvements											\$36,991	
292	124.300 Mallo Pass Account												
293	124.310 Draws from (AWDF) Account												
294	124.320 Funding (AWDF) Account											\$38,276	
295	124.330 Interest - (AWDF) Account												
296	Total 124.300 Mallo Pass Account											\$38,276	
297	124.400 Loan Repayment 66%												
298	124.410 Draws from Loan Repayment Account											(\$6,610)	
299	124.420 Funding Loan Repayment Account											\$6,610	
300	Total 124.400 Loan Repayment 66%												(\$0)
301	Total 124.200 Restricted Assets												\$98,464
302													
303	Operating Income consists of:												
304	Total operating expenses											\$183,658	
305	Plus operating share of loan											\$3,574	
306	Plus County collection fee											\$2,055	
307	Plus amount to basic reserve fund / projects												
308	Funding Source Key: Plus amount to <40 year portion of reserve fund											(\$0)	
309	UC Usage Charge											\$189,287	
310	AC Availability Charge												
311	SAF Service Assessment Funded												
312	ORF Operating Reserve Funded												
313	ACRF <40yr Asset Capital Reserve Funded												
314	PAF Property Assessment Funded												
315	PARF Property Assessment Reserve Fund												