

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 2012-2013											
4	PROPOSED DRAFT BUDGET											
5	-											
6												
7	Income											
8	Operating Income	(See Row 298 for explanation of composition of income)								\$185,586		
9	Non-Operating Income	This is mostly the assessment income plus lease plus interest								\$103,704		
10	Total Income										\$289,290	
11	Expenses											
12	Operating Expenses									\$179,958		
13	Non- Operating Expenses	This includes loan payment and County fees for collection of the assessment								\$12,267		
14	Total Expenses										\$192,225	
15	Capital Projects and Equipment Purchases											
16	Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)											
17	Assessment and Operating Reserve Changes											
18	Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)											
19	Deposits in Assessment Reserves											
20	Deposits in Assessment Reserves											
21	Deposits in Assessment Reserves											
22	Deposits in Assessment Reserves											
23	Deposits in Assessment Reserves											
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61	Deposits in Assessment Reserves											
62	Deposits in Assessment Reserves											
63	Deposits in Assessment Reserves											

Water Rates Based on Funding Requirements of this Budget

Total Number of Users as of 9/30/12	199		new connections
100s of Gallons used in District per year (2011 Basis) Calender Year	59,313		
Total Expenses Chargeable to Usage	\$26,006		
Expenses Chargeable to Availability	\$158,789		
Reserves Chargeable to Availability	\$0		\$184,794
Total Expenses Chargeable to Availability	\$158,789		
Usage Charge	\$0.44	Per 100 Gallons	
Availability Charge	\$66.49	Per Month	
	\$132.99	Per Billing	

Treasurer

Presented for approval to IBWD Board of Directors (September 8, 2012)

Start Sept. 8, 2012

Budget Updates & Revision History

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2012-2013 Budgets for Water**

WHEREAS, the Irish Beach Water District income requirements ^{operating} 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 FY 2012-2013 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2012 through September 30, 2013".

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 FY 2012-2013. These rates will be effective beginning **September 1, 2012.**

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2012	199
100s of Gallons used in District per year (most recent yr., 2011)	59313
Total Budget Expenses Chargeable to Usage	\$ 26,006
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 158,789
Total Billing Periods in Year	6
<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.44
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. 2012- ___ was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held September 8, 2012 by the following vote:

Ayes:

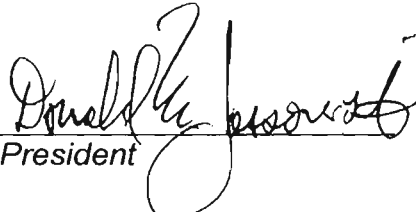
Noes:

Abstain:

Absent:

Dated: 9/8/2012

Attest: Don Harley
Secretary of the Board


President

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 2012-2013										
4	PROPOSED DRAFT 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								\$26,006	
74	421.300	Availability Charges								\$158,789	
75	421.510	Meter Connections								\$792	
76											
77	Total 410.000 Operating Revenues									\$185,586	
78	490.000 Non-Operating Revenues										
79	491.000	Leases (2)								\$1,500	
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								\$102,204	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve								\$22,523	
89	493.352	Assessment-System Wide Capital Improvements								\$35,912	
90	493.353	Assessment-(AWDF)								\$37,160	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels								\$6,609	
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96											\$103,704
97	Total Income									\$289,290	
98											
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	\$4,026		
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,526			
105		and Records, Patrolling Irish Creek, Brush Cutting, etc.									
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,500			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)					AC	\$2,662			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,662			
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			
111	Total 510.000 Source of Supply									\$8,387	

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT 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	\$20,163	
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		\$3,654	
125		532.100 Labor for Maintenance & Repair of Installed Items									\$3,454	
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										\$31,717
131	540.000	Transmission and Distribution										
132		541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							50%	UC & AC	\$6,119	
133		541.100 Labor for Transmission Activities, Operating Equipment, Maintaining									\$4,119	
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		\$9,456	
137		542.100 Labor for Maintenance & Repair of Installed Items									\$8,456	
138		542.200 Equipment & Supplies Maintenance & Repair of Installed Items									\$1,000	
139												
140		543.000 Power Purchased for Transmission and Distribution (Electric)							UC		\$1,600	
141		544.000 Telephone for Distribution							UC		\$877	
142		Total 540.000 Transmission and Distribution										\$18,052

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
143											
144		550.000	Customer Accounts								
145		551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection								
146		551.100	Labor for Billing			AC			\$11,305		
147		551.200	Labor for Meter Reading			UC			\$2,275		
148		551.300	Meter Intallations								
149		551.310	Labor for meter installations						\$792		
150		551.320	Meters								
151		Total 550.000	Customer Accounts							\$14,372	
152		560.000	Administrative & General								
153		561.000	Salaries			AC			\$29,611		
154		562.000	Office Supplies & Other Expenses								
155		562.010	Office Maintenance & Supplies					\$1,500			
156		562.020	Administrative Services (12)								
157		562.030	Outside copy work								
158		562.040	Postage					\$1,000			
159		562.050	Software					\$1,280			
160											
161											
162			QB Payroll					\$750			
163			Billing Maintenece					\$530			
164		562.060	Licenses and Permits					\$500			
165		562.070	Memberships/Dues/Annual Fees					\$3,254			
166			Calif Rural Water					\$750			
167			Calif Special Districts					\$575			
168			State Water Resources Control Board					\$575			
169			Department of Health Services								
170			LAFCO					\$704			
171			State Bd of Equilization					\$650			
172		562.080	Training					\$500			
173		562.090	Advertising/noticing in paper					\$100			
174		562.100	Election					\$150			
175		562.110	Port-A-Potty/Garbage					\$750			
176		562.120	Printer and accessories					\$1,000			
177		562.140	Telephone-Administrative					\$1,000			
178		Total 562.000	Office Supplies & Other Expenses			AC			\$10,034		

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	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
179		563.000	Contractual Services								
180		563.100	Legal Attorney					\$42,497			
181		563.200	Auditor Contract			***		\$4,800			
182		563.400	Engineering					\$51			
183		Total 563.000	Contractual Services				AC		\$47,348		
184		564.000	Property Insurance, Injuries and Damages								
185		564.100	Ins.- General/Liability					\$5,000			
186		564.200	Workman's Comp.								
187		564.210	Workman's Comp Water					\$2,100			
188		564.220	Workman's Comp Directors					\$125			
189		564.230	Workman's Comp Admin					\$300			
190		564.400	Insurance - Bonded					\$100			
191		Total 564.000	Property Insurance, Injuries and Damages				AC		\$7,625		
192		565.000	Employee Retirement and Benefits				AC		\$3,400		
193		565.200	Vacation					\$3,400			
194		565.100	Payroll Taxes				AC		\$7,162		
195			FICA					\$5,441			
196			Medicare					\$1,273			
197			Training Tax					\$28			
198			UI Contributions					\$420			
199											
200											
201		569.000	Other Administrative Expenses								
202		Total 560.000	Administrative and General							\$105,180	
203											
204		570.000	Other Operating Expenses								
205			Depreciation & Amortization (10)								
206			Taxes				AC				
207		573.000	Other Operating Expenses								
208		573.100	Vehicle Operation for Operations				50% UC & AC	\$2,000			
209		573.200	Misc Expenses				AC	\$250			
210		Total 570.000	Other Operating Expenses							\$2,250	
211		Total 500.000	Operating Expenses							\$179,958	
212											
213		590.000	Non-Operating Expenses								
214		591.000	Interest, Long Term Debt								
215		591.100	Loan Repayment Funded From Assessment (All parcels-65%)				PAF		\$6,638		
216			591.110 Interest					\$2,583			
217			214.100 Principle					\$4,055			
218		591.200	Loan Repayment Funded From Operations (Connected Users-35%)				AC		\$3,574		
219			591.210 Interest					\$1,391			
220			214.200 Principle					\$2,184			
221		Total 591.000	Interest, Long Term Debt						\$10,212		\$3,575
222		594.000	Other Non-Operating Expenses								
223		594.100	Mendocino County Assessment Collection Fee (2%)				AC		\$2,055		
224		Total 590.000	Non-Operating Expenses							\$12,267	
225		Total Expenses								\$192,225	

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT BUDGET											
226												
227												
228	Capital Projects & Equipment Purchases											
229	112.000 Projects - Construction in Progress											
230												
231												
232												
233	Total 112.7 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$210,000				
234	General system-wide work											
235	Labor and Materials for tank Replacement (T1)						PAF					
236												
237												
238	Total General System-Wide Improvements								\$210,000			
239												
240												
241												
242												
243	Total 112.800 Mallo Pass						PAF					
244	Total Capital improvement Projects Covered by Assessment						PAF					
245									\$210,000			
246												
247												
248												
249												
250	PROJECTS 2012-2013											
251							AC					
252							AC					
253							AC					
254												
255												
256												
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
258												
259	123.211 Draws From Operating Reserves											
260	123.210 Operating Reserve											
261	123.212 Funding Operating Reserve Account						AC					
262	Total funding for projects and basic operating reserve						AC					
263												
264	123.213 Interest Earned by Operating Reserve Account											
265	Total Funding for Project <40 Year items											
266	Total 123.210 Operating Reserve											
267												
268	123.220 < 40 yr Assets Capital Replacement Reserve Account											
269	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account											
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f						AC					
271	Payback draw from <40 Year Asset Replacement Fund						AC					
272												
273												
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account											
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year

(\$0)

(\$0)

(\$0)

CASH FLOW

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT BUDGET											
276												
277	Total 123.200	Operating Reserves										
278	124.200	Restricted Assets										
279	124.100	40 yr Assets Capital Replacement Reserve										
280	124.110	Draws-40 yr Assets Capital Replacement Reserve Account										(\$20,000.00) Tank 2
281	124.120	Funding 40 yr Assets Capital Replacement Reserve Account										\$22,523
282	124.130	Interest - 40 yr Assets Capital Replacement Reserve Account										
283	Total 124.100	40 yr Asset Capital Replacement Reserve										\$2,523
284	124.200	System Wide Capital Improvements										
285	124.210	Draws from System Wide Capital Improvements Account										(\$210,000)
286	124.220	Funding System Wide Capital Improvements Account										\$35,912
287	124.230	Interest - System Wide Capital Improvements Account										
288	Total 124.200	System Wide Capital Improvements										(\$174,088)
289	124.300	Mallo Pass Account										
290	124.310	Draws from (AWDF) Account										
291	124.320	Funding (AWDF) Account										\$37,160
292	124.330	Interest - (AWDF) Account										
293	Total 124.300	Mallo Pass Account										\$37,160
294	124.400	Loan Repayment 66%										
295	124.410	Draws from Loan Repayment Account										(\$6,609)
296	124.420	Funding Loan Repayment Account										\$6,609
297	Total 124.400	Loan Repayment 66%										
298	Total 124.200	Restricted Assets										(\$134,405)
299												
300	Operating Income consists of:											
301	Total operating expenses											\$179,958
302	Plus operating share of loan											\$3,574
303	Plus County collection fee											\$2,055
304	Plus amount to basic reserve fund / projects											
305	Plus amount to <40 year portion of reserve fund											(\$0)
306	Funding Source Key:											
306	UC	Usage Charge										\$185,586
307	AC	Availability Charge										
308	SAF	Service Assessment Funded										
309	ORF	Operating Reserve Funded										
310	ACRF	<40yr Asset Capital Reserve Funded										
311	PAF	Property Assessment Funded										
312	PARF	Property Assessment Reserve Fund										

Notes To The Irish Beach Water District Cash Flow Budget

- 1) The purpose of the Water District Budget is to show 100% of the cash and cash equivalent flow in the District. As Such, 100% of all IBWD revenues and expenses are shown on the Water District Budget; operating, capital improvement, and assessments.
- 2) Lease income from Fire House and other support provided to IBVFD. Created lease amount of \$1500/year at \$125/month based on the following
 - Firehouse depreciation \$762/yr.
 - Office Expenses \$100/yr.
 - Office labor \$600/yr.Assumed only a couple of hours of time per month by Office Manager and minor paper, copying and other office expenses. All other Fire Department Expenses to be reimbursed to the Water District by Fire on a case by case basis.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in one bank account. Withdrawals from the account must be authorized by the IBWD Board of Directors by revision of the IBWD Budget. Interest is prorated between reserve account categories.
- 4) All funds collected from "District-wide Capital Improvement Assessment" are located in one bank account. Withdrawals from the account must be included in the Assessment Engineering Report and authorized by the IBWD Board of Directors by revision of the IBWD Budget. Interest is prorated between reserve account categories.
- 5) All expenses incurred by the Water District in Support of the IBVFD, other than those included in the lease agreement, are to be expensed by the Water District. Such expenses are to be invoiced at cost to the IBVFD so the Water District can be reimbursed for its fire department related expenses. When such invoices are paid by the Fire Department they are identified as income from reimbursements. No IBVFD expenses can be paid by the Water District without reimbursement by the IBVFD.
- 6) All projects, including capital replacement, capital improvement, and Mallo Pass expenditures are to be estimated with detailed budgets broken down by project within the appropriate Operating or Capital Improvement categories as indicated with additional sub categories established as required to adequately define the work to be performed. Such estimates should include all materials, supplies, equipment, associated labor and contracted services to support such projects. Contractors and other contracts such as engineering should be included here, not under administrative contracts.
- 7) Legal is funded as part of the Contracted Services Component with General Council as a regular expense. When legal assistance is required because of litigation or in support of a project, each specific project or litigation it is to be estimated and funded separately as additional sub categories.
- 8) Bank charges, messenger services, etc.
- 9) Legal Fees and Expenses include Court Costs, filing fees and other such expenses including any judgement expenses. Attorney costs are included under contractual services.

- 10) Depreciation is not used in the budget for any purpose because it does not directly correlate with cash or cash equivalent flow. Funding of reserves is addressed separately and is directed toward establishing reserves for replacement of aging infrastructure and is not driven by depreciation.
- 11) When additional consultant support is required, each specific project is to be estimated and funded separately as an Other Consultant sub category.
- 12) The funding source for each expense item is identified. While property assessment funded items are provided for as part of the District Wide Capital Improvement Assessment, all other expenses must be funded by charges to the connected users of the water system. The fixed and variable expenses are used to calculate the operating water rates.
 - Operating expenses that are primarily impacted by water usage are designated as variable and are funded by water Usage Charges (**UC**)
 - Operating expenses that are not significantly impacted by water usage are considered Fixed and are funded by the Availability Charges (**AC**).
 - Operating expenses that have little relationship to the supply of water or maintenance of the water system and are above and beyond normal operations are funded by Water Service Assessments(**SAF**). For example legal costs due to litigation are to be offset by a Water Service Assessment.
 - The Operating Reserve (**ORF**) is intended to fund such things as the IBWD Board of Directors deems appropriate and expenses not otherwise provided for by assessments (such as minor improvements). The Operating Reserve is funded by Availability Charges.
 - The < 40 yr. Asset Capital Replacement Reserve (**ACRF**) is intended to fund replacement of capital assets with an expected life of less than 40 years. The Asset Capital Replacement Reserve is funded by Availability Charges.
 - Items identified in the District Wide Capital Improvement Assessment (property assessment) are funded from the reserves established to hold those funds (**PARF**). Such reserves are funded from the property assessment (**PAF**).

Irish Beach Water District
General Ledger Accounts

Old Code	State Code	New Code	Account Description
			<u>Income (1)</u>
		410.000	Operating Revenues
	411.00	411.000	Water Sales
411	411.10	411.100	Water Sales Residential-Water Usage
	421.00	421.000	Water Services
411	421.30	421.300	Availability Charges
	421.40	421.400	Service Type Assessments
	421.50	421.500	Water Services-Other
		421.510	Meter Connections
		421.520	Late Fees
		490.000	Non-Operating Revenues
690	491.00	491.000	Leases (2)
610	492.00	492.000	Interest
		492.100	Interest - Checking/Operations Cash Account
		492.200	Interest - Operating Reserves
		492.300	Interest - <40yr Assets Capital Replacement Reserve
		492.400	Interest - 40yr Assets Capital Replacement Reserve
		492.500	Interest - System Wide Capital Improvements Account
		492.600	Interest - (AWDF) Account
	493.00	493.000	Taxes and Assessments
	493.35	493.350	Property Assessment-Current
		493.351	Assessment-40yr Assets Capital Replacement Reserve
		493.352	Assessment-System Wide Capital Improvements
		493.353	Assessment-(AWDF)
		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels
	498.00	498.000	Other Non-Operating Revenue
		498.100	Grant Income
		498.200	Donations (7)
		498.210	Donations (Cash)
		498.220	Donations (Assets) (7)
		498.300	Workmans Comp Refunds (Paid under 564.2)
		498.400	Reimbursements From IBVFD
			<u>Expenses (1)</u>
		500.000	Operating Expenses
		510.000	Source of Supply
	511.00	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)
		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.
532-1		511.200	Equipment & Supplies for Operation of Equipment
	512.00	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)
		512.100	Labor for Maintenance & Repair of Installed Items
521-1		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items
543-1		513.000	Power Purchased for Source of Supply (Electric)

Irish Beach Water District
General Ledger Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>
		530.000	Water Treatment
	531.00	531.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)
		531.100	Labor for Water Treatment Activities, Operating Equipment, Maintaining Associated Logs and Records
531-1		531.200	Equipment & Supplies for Operation of Equipment
530-1		531.300	Analytical Testing
530-1		531.310	Monthly Testing
			Bacteria Testing Both Sources
			Bateria Testing Each Distribution Area
		531.320	Quarterly Testing
			Unregulated Chemical Monitoring Both Sources
			Gross Alpha - Irish Glulch & Unit 9 Well
530-1		531.330	Annual Testing
			General Physical, Primary and Secondary + Ranges
			Nitrate (NO3) Unit 9 Well
		531.340	Analytical Testing State Documentation
531-1		531.400	Chemicals and Filtering Supplies
		531.500	Water Eye / Satellite Paging
	532.00	532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)
		532.100	Labor for Maintenance & Repair of Installed Items
522-1		532.200	Equipment & Supplies for Maintenance & Repair of Installed Items
544-1		533.000	Power Purchased for Treatment (Electric)
		540.000	Transmission and Distribution
	541.00	541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)
		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.
533-1		541.200	Equipment & Supplies for Operation of Installed Items
	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)
		542.100	Labor for Maintenance & Repair of Installed Items
520-1		542.200	Equipment & Supplies Maintenance & Repair of Installed Items
542-1		543.000	Power Purchased for Transmission and Distribution (Electric)
541-1		544.000	Telephone for Distribution
		550.000	Customer Accounts
	551.00	551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection
		551.100	Labor for Billing
		551.200	Labor for Meter Reading
		551.300	Meter Intallations
		551.310	Labor For Installation
		551.320	Meters and other Materials
	552.00	552.000	Uncollectable Accounts (14)
		560.000	Administrative & General
	561.00	561.000	Salaries
		562.000	Office Supplies & Other Expenses
561-5		562.010	Office Maintenance & Supplies
510-5		562.020	Administrative Services (12)
559-5		562.030	Outside copy work
560-5		562.040	Postage
561-5		562.050	Software
563-5		562.060	Licenses and Permits
564-5		562.070	Memberships/Dues/ Annual Fees

Irish Beach Water District
General Ledger Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>
		562.071	Cal Rule Water
		562.072	State Health and Safety
		562.073	Cal Special Districts
565-5		562.080	Training
569-5		562.090	Advertising/noticing in paper
710-0		562.100	Election
544-5		562.110	Port-A-Potty/Garbage
		562.120	Office Equipment(<\$500)
		562.130	Donations of Office Equipment
541-5		562.140	Telephone-Administrative
		562.150	Legal Fees and Expenses
573-5		562.151	Small claims
		562.152	Litigation Expenses (Court costs, Judgements, etc.)
		562.153	County and State Filing Fees
	563.00	563.000	Contractual Services
		563.100	Legal Attorney
575-5		563.110	Legal General Council
		563.120	<i>Legal Council - Projects/Litigations</i>
576-5		563.200	Auditor Contract
577-5		563.300	Accounting Consultant
580-5		563.400	Engineering
		563.410	Sanitary Survey
		563.500	Other Consultants
		563.510	Grant Consultant
		563.520	TBD
	564.00	564.000	Property Insurance, Injuries and Damages
566-1		564.100	Ins.- General/Liability
		564.200	Workman's Comp.
567-1		564.210	Workman's Comp Water
		564.220	
567-5		564.230	Workman's Comp Admin
		564.240	
568-5		564.400	Insurance - Bonded
	565.00	565.000	Employee Retirement and Benefits
		565.200	Vacation time
		565.100	Payroll Taxes
		565.110	FICA
		565.120	Medicare
		565.130	Training Tax
		565.140	UI Contributions
	567.00	567.000	Rents and Leases
		567.100	Water Eye System / Satellite Paging
	569.00	569.000	Other Administrative Expenses
		570.000	Other Operating Expenses
	571.00	571.000	Depreciation & Amortization (10)
	572.00	572.000	Taxes
	573.00	573.000	Other Operating Expenses
523-1		573.100	Vehicle Operation for Operations
569-1		573.200	Misc Expenses

Irish Beach Water District
General Ledger Accounts

Old Code	State Code	<u>New Code</u>	<u>Account Description</u>
		590.000	Non-Operating Expenses
	591.00	591.000	Interest, Long Term Debt
		591.100	Loan Repayment Funded From Assessment (All parcels-65%)
		591.110	Interest
		214.100	Principle
		591.200	Loan Repayment Funded From Operations (Connected Users-35%)
		591.210	Interest
		214.200	Principle
	593.00	593.000	Loss on Disposal of Fixed Assets
	594.00	594.000	Other Non-Operating Expenses
 <u>Asset Changes/Capital Project Expenses</u>			
		111.000	Donations of Capital Equipment
112.00		112.000	Projects - Construction in Progress
			<u>Project Type</u>
			System Wide Capital Improvement Projects
			(AWDF)Development Project
			40yr Asset Capital Replacement Projects
			<40yr Asset Capital Replacement Projects
			All Other Capital Projects and Equipment Purchases
<u>Asset Changes/Bank Transfers</u>			
		123.000	Investments
		123.100	Draws From Operating Reserves
		123.200	Funding Operating Reserve Account
		123.300	Interest Earned by and Credited to Operating Reserve Account
		124.000	Restricted Assets
		124.100	< 40 yr Assets Capital Replacement Reserve Account
		124.110	Draws From< 40 yr Assets Capital Replacement Reserve Account
		124.120	Funding < 40 yr Assets Capital Replacement Reserve Account
		124.130	Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account
123.00		124.200	Assessment Reserves
		124.100	40 yr Assets Capital Replacement Reserve
		124.110	Draws-40 yr Assets Capital Replacement Reserve Account
		124.120	Funding 40 yr Assets Capital Replacement Reserve Account
124.00		124.130	Interest - 40 yr Assets Capital Replacement Reserve Account
		124.200	System Wide Capital Improvements
		124.210	Draws from System Wide Capital Improvements Account
		124.220	Funding System Wide Capital Improvements Account
		124.230	Interest - System Wide Capital Improvements Account
		124.300	Mallo Pass Account
		124.310	Draws from (AWDF) Account
		124.320	Funding (AWDF) Account
		124.330	Interest - (AWDF) Account

Funding Source Key:

- UC - Usage Charge
- AC - Availability Charge
- SAF - Service Assessment Funded
- ORF - Operating Reserve Funded
- ACRF - <40yr Asset Capital Reserve Funded
- PAF - Property Assessment Funded
- PARF - Property Assessment Reserve Funded

IRISH BEACH WATER DISTRICT

METER READING DATE	NO. DAYS	ACTIVE METERS	TOTAL USAGE	TOTAL G.P.D.	AVG. G.P.D. PER HOME
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Averages from 1991 to the present

1991	367	137	5984198	16306	119.0218978
1992	362	147	6361808	17574	119.5510204
1993	365	152	6155349	16864	110.9473684
1994	357	149	7023479	19,674	132.0376553
1995	365	151	6343995	17,381	115.1046902
1996	358	154	7094111	19,816	128.6750163
1997	375	150	7029016	18,744	124.9602844
1998	363	152	6831518	18,820	123.8132159
1999	358	155	7102864	19,840	128.0025951
2000	376	160	7290080	19,389	121.1781915
2001	359	161	7064046	19,677	122.2174432
2002	378	160	7320480	19,366	121.0396825
2003	365	156	7479490	20,492	131.3573937
2004	364	168	8166710	22,436	133.5477172
2005	360	176	7647320	21,243	120.6963384
2006	359	176	6415960	17,872	101.5440618
2007	364	179	6796750	18,672	104.3150285
2008	364	187	6915500	18,999	101.5969325
2009	364	196	7016050	19,275	98.3411359
2010	364	198	6591420	18,108	91.45604396
2011	366	199	5931310	16,206	81.43600516
2012	366	199			

1 new)Aug , (1)Oct 2010

1-removed april , then re-added in July (1)

1 new connection September(Trout)

195 metered 4 vacant pays availibility = 200 BIC no Availibility=199