	A	В	C	D	_E <u>⟨</u> Budget Summary _H	<u> </u>	.1	К	
2					WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT		<u> </u>	TX .	
3									
4									
5									
6					Budget Summary				
7	Income	O			(C D 200 (¢154 540		
8		Operating Inc			(See Row 298 for explanation of composition of income)		\$154,549		
10	Total Income	Non-Operatir	ig income		This is mostly the assessment income plus lease plus interest		\$106,656	¢261.20E	
		2			\$261,205				
	Expenses	O					¢122.724		
13 14		Operating Exp	•		This is all the least second and County (see (see all added to the second		\$133,724		
	Total Euman	Non-Operation	ng Expenses	;	This includes loan payment and County fees for collection of the assessment		\$12,003	¢145 707	
	Total Expen							\$145,727	
17	Capital Proj	ects and Equip			and he Assessment (in the line Mella Da. 1997)			#104.000	
18				•	ered by Assessment (including Mallo Pass easement effort)			\$104,000	
20	Assessment	and Operating	_	-					
21				•	osits and Withdrawls (Not Including Interest)		***		
22			1		ent Reserves		\$91,537		
23					nent Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)		-\$110,609		
25				-	sits and Withdrawls (Not Including Interest)				
26			Deposits in (Operatin	g Reserves / Projects			\$15,851	
27	E D				Budget Balance Reconciliation				
28 29	Expense Rec		J - J 1 TA7-1	Cl	_				
30		Expenses Fun	-	_		\$21,958			
31			•		om Usage Charges om Availability Charges	\$21,936 \$116,291			
32			•		omers (Meter Connections)	\$840			
33		Experises Cita	ngeu Directi	ly to Cus	Expenses Funded by Income (Subtotal)	ΨΟΨΟ	\$139,089		
34		Expenses Fun	ded by Asse	essment	Expenses i dided by income (Subtoda)	\$6,638	Ψ107,007		
35					Total Funded Expenses	\$145,727			
36	Income Reco	nciliation							
37		Income Desig				\$138,699	.		
38 39					unded by Availbility Charges)	\$15,851 \$12,757	\$154,549		
40					uilate in Accounts lties Not Budgeted for Expenses (Unacceptable High Uncertainty)	\$13,757			
41					se to be either placed in reserves or used for budget shortfalls at end of year and	\$1,362			
42		not committee	ed to funding	g expens	es due to uncertainty of IBVFD future.				
43		Restricted Ass	sessment Inc	come		\$91,537			
44					Total Income		\$261,205		
45									
46 47					Water Rates Based on Funding Requirements of this Budget				
48					Total Number of Users as of 9/30/07	194			
49					100s of Gallons used in District per year (2006 Basis)	65,887			
50					Total Expenses Chargeable to Usage	\$21,958			
51					Expenses Chargeable to Availability	\$116,291		A	
52 53					Reserves Chargeable to Availability Total Expenses Chargeable to Availability	\$15,851 \$132,141		<u>\$154,099</u>	
53 55						•	400 0 "		
					Usage Charge		er 100 Gallons		
56 57					Availability Charge Page 1 of 7		er Month er Billing		
31						ψ113.34 1	CI DITTING		

Resolution # 2007- 1

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2007/08 Budgets for Water

WHERAS, 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.

- NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2007/2008 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District - October 1, 2007 through September 30, 2008 -Effective October 1
- 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, 2007 through September 30, 2008 are responsive to and in support of the needs of the Water District and are approved for the FY 2007/2008. These rates will be effective beginning October 1, 2007. (Note: no change in rates from 2006-07; rates remain same.)

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/07	195
100s of Gallons used in District per year (most recent yr., 2006)	65,887
Total Budget Expenses Chargeable to Usage	\$21,958
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$132,141
Total Billing Periods in Year	6
Rate Calculation	
Usage Rate/100 Gallons	\$0.31
Availability Charge/ 1 month	\$56.84
Availability Charge/ 2 months	\$113.68

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. 2007–7 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2007, by the following vote:

Noes:

Abstain:

Poling, JASSOWSKi, Whitaken, Morray

Attest:

Part		Α	В	С	D	E	Budget	Summary	Н	1 1	J	K	L
Treasure	_						WATER BUDGET FOR THE IRISH	I BEACH WATER DISTI	RICT				
Presented for approval to IBWD Board of Directors (September 2007)													
Second Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented for approval to IBWD Board of Directors (September 2007) Presented Presentation Presented Presentation Presentation Presented Presentation Presented Presentation Pres													
Presented for approval to IBVD Board of Directors (September 2007) September 2007 Sep								T					
State Stat	-												
Page Page Summary, Budget Balance Reconciliation & Water Rate Calculation Page Page Income Page Income Page Income Page Income Page Income Page Income	-					Pres	ented for approval to IBWD Board of	Directors (September 2007)				
Page 1 Summary, Budget Balance Reconcliation & Water Rate Calculation Page 1 Income Page 2 Income Page 2 Income Page 3 Page 4 Captial Projects Page A Captial Projects Page		Budget Upda	tes & Revisio	n History									
Second Page 1													
Page 1 Page 2	63	Pauliana Conti	m.ko										
Page 2 Page 3 Page 3 Page 4 Page 5 P		r ackage Come		Summary Bi	ıdoet Bal	ance Re	conciliation & Water Rate Calculation						
Page 1			-		raget bui	unce re	concinuation & Water Rule Calculation						
Page 1			~										
Page 1	68		Page 4	Capital Projec	cts								
Monte of 10000 Operating Revenues	69		-										
	70		Page 5	Budget Notes	;								
			Omonatin - D										
74		410.000			Rocidon	stial TA7	ator Heago				¢21 059		
Total 410,000 Operating Revenue	7/						iter Usage				. ,		
Total 410,000 Operating Revenues	75				_								
Total 410,000 Operating Revenues	76												
			Total 410.000	Operating R	levenues	s						\$154,549	
491.000 Leases (2)	78	490.000											
Signature Sign	79		491.000	Leases (2)							\$1,362		
Region Regence Regen	80		492.000								\$13,757		
3	81						· .						
492.400 Interest - 40yr Assets Capital Replacement Reserve \$2,696	82					•	9						
55	83							2					
68	85							unt					
79	86					-		art.					
88	87		493.350							4-7	\$91,537		
90	88							ve		\$19,970			
1	89			493.352	Assess	ment-S	ystem Wide Capital Improvements			\$31,940			
32	90												
33	91		400.0					rcels		\$6,609			
\$498.310 Other Refunds \$498.400 Reimbursements From IBVFD \$106,656 \$106,656 \$261,205 \$106,656 \$261,205 \$106,656 \$261,205 \$106,656 \$261,205 \$106,656 \$1	92		498.000				enue						
\$106,656 \$106,656	93				-		e						
State Stat	95												
97 Total Income Expenses (1) 500.000 Operating Expenses 101 510.000 Source of Supply 102 511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Explanation of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc. 105 6 511.200 Equipment & Supplies for Operation of Equipment 106 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483				170.400	101110		110111111111111111111111111111111111111					\$106.656	
98 Expenses (1) 100 500.000 Operating Expenses 101 510.000 Source of Supply 102 511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex 50% UC & AC \$2,438 103 104 511.100 Labor for the Operating of Equipment, Maintaining Associated Logs \$2,138 and Records, Patrolling Irish Creek, Brush Cutting, etc. 106 511.200 Equipment & Supplies for Operation of Equipment \$300 107 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483		Total Incom-	2								-		
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 & Ex 50% UC & AC \$2,438 103 104 511.100 Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc. 106 511.200 Equipment & Supplies for Operation of Equipment \$300 107 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483											-	,	
100500.000 Operating Expenses101510.000 Source of Supply102511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex 50%UC & AC\$2,438103104511.100Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.\$2,138105and Records, Patrolling Irish Creek, Brush Cutting, etc.106511.200Equipment & Supplies for Operation of Equipment\$300107512.000 Labor & Materials for Maintenance (Maintenance-Structures & ImprovementAC\$1,483			Expenses	(1)									
102 511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex 50% UC & AC \$2,438 103 104 511.100 Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc. 106 511.200 Equipment & Supplies for Operation of Equipment \$300 107 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483		500.000	Operating E	xpenses									
103 104 511.100 Labor for the Operating of Equipment, Maintaining Associated Logs \$2,138 105 and Records, Patrolling Irish Creek, Brush Cutting, etc. 106 511.200 Equipment & Supplies for Operation of Equipment \$300 107 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483	101		510.000										
104511.100Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.\$2,138106511.200Equipment & Supplies for Operation of Equipment\$300107512.000 Labor & Materials for Maintenance (Maintenance-Structures & ImprovementAC\$1,483	102			511.000	Labor	& Mate	rials For Operating Installed Equip. (S	upervision & Labor & Ex _l	50%	UC & AC	\$2,438		
and Records, Patrolling Irish Creek, Brush Cutting, etc. 511.200 Equipment & Supplies for Operation of Equipment \$300 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483	103			E11 100		T -1-	n fourth o Omounting - (E - views -) 35	intoining Associated T		¢0.120			
511.200 Equipment & Supplies for Operation of Equipment \$300 512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483	104			511.100	'			0		\$2,138			
512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC \$1,483	100			511 200	1		e e	9		\$300			
									AC	\$300	\$1.483		
108 512.100 Labor for Maintenance & Kepair of Instaned Tiems \$1.283	108			512.100			r for Maintenance & Repair of Installe		710	\$1,283	ψ1,100		

	Α	В	С	D	Е	G	Н	I	J	K	L
2						WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT				
3											
4											
109			512.200			ment & Supplies for Maintenance & Repair of Installed Items		\$200			
110	513.000 Power Purchased for Source of Supply (Electric) UC \$1,200										
111		Total 510.000	O Source of	f Suppl	ly					\$5,120	
112											
113		530.000	Water Treat	ment							
114			531.000) Labor	& Mater	als For Operating Installed Equip. (Supervision & Labor & Ex	pense)				
115			531.100) Labor :	for Wate	r Treatment Activities, Operating Equipment,	50%	UC	\$15,631		
116 117				Mainta	ining As	sociated Logs and Records	50%	AC			
118						upplies for Operation of Equipment	UC	1000	\$2,620		
119						tellite Paging		1620			
120					ical Test						
121			531.3	3 Analyt	ical Test	ing		UC	\$4,500		
122							100%	AC			
123						Filtering Supplies	UC		\$1,400		
124			532.000			erials for Maintenance (Maintenance-Structures & Improveme	e AC		\$4,712		
125						for Maintenance & Repair of Installed Items		\$4,112			
120 121 122 123 124 125 126 127						ment & Supplies for Maintenance & Repair of Installed Items		\$600			
_					Purchas	ed for Treatment (Electric)	UC		\$700		
128		Total 530.000	Water Trea	tment						\$29,562	

	A	В	С	D	E		G	ı	Н	1 1	л	K	
2		<u> </u>		, <u>, , , , , , , , , , , , , , , , , , </u>		ER BUDGET FOR T		WATER DISTE		1 1	<u> </u>		
3													
4													
131 132 133 134 135 136		540.000	Transmissio										
132			541.000			r Operating Installed				UC & AC	\$5,467		
133				541.100	Labor for Tra	g	\$3,467						
134					Associated L	ogs and Records, Pat	trolling Distribution S	System, Brush (Cutting, etc.				
135				541.200	Equipment &	Supplies for Operat	ion of Installed Item	S		\$2,000			
136			542.000	Labor ar	nd Materials f	for Maintenance (Mai	intenance-Structures	& Improveme	AC		\$12,637		
137				542.100	Labor for Ma	aintenance & Repair o	of Installed Items			\$11,637			
138				542.200	Equipment &	k Supplies Maintenan	nce & Repair of Insta	lled Items		\$1,000			
139					1 1	11							
140			543.000) Power P	Purchased for	Transmission and Di	istribution (Electric)		UC		\$1,035		
141					ne for Distrib		,		UC		\$792		
142		Total 540.000									•	\$19,930)
141 142 143												+ ,500	
144		550,000	Customer A	ccounts									
144 145					Matrerials, an	d other Expenses for	Customer Accounting	ng and Collection	on				
146					Labor for Bil	•		8	AC		\$6,948		
146 147					Labor for Me	0			UC		\$1,694		
148					Meter Intalla	0			00		Ψ1/071		
149						eter installations					\$840		
150				551.320		ter instanations					ΦΟΞΟ		
151		TE + 1 ==0.000										#0.40	
151		Total 550.000	U Customer A	Accounts								\$9,482	<u></u>
152		F(0,000		0 C-	1								
153		360.000	Administra						4.6		#25.542		
154) Salaries		_			AC		\$25,542		
155			562.000		upplies & Oth					****			
155 156 157						enance & Supplies				\$900			
157						ive Services (12)				\$165			
158					Outside copy	y work				\$250			
159					Postage					\$1,000			
160				562.050	Software					\$610			
161													
162					QB Payroll					\$480			
163					Billing Mai					\$130			
161 162 163 164 165 166 167				562.060	Licenses and	Permits				\$400			
165				562.070		s/Dues/Annual Fees	s			\$3,815			
166					Calif Rural V	Vater				\$245			
167					Calif Special	Districts				\$333			
168					State Water I	Resources Control Bo	ard			\$436			
169					Department	of Health Services				\$521			
170					LAFCO					\$980			
171					State Bd of E	quilization				\$1,300			
172				562.080	Training	1				\$500			
173						noticing in paper				\$100			
174					Election	8 m. Puper				\$150			
168 169 170 171 172 173 174 175					Port-A-Potty	7				\$563			
176						dministrative				\$835			
				502.140	1 Cicphone-A	animistrative				ψΟΟΟ			

	A B C D E G	Н		J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DIS			-		_
3						
4						
177	Total 562.000 Office Supplies & Other Expenses	AC		\$9,288		
178	563.000 Contractual Services			47/200		
179	563.100 Legal Attorney		\$6,000			
180	563.200 Auditor Contract	***	\$3,900			
180 181	563.400 Engineering		\$5,000			
101	Total 563.000 Contractual Services	AC	ψ5,000	\$14,900		
182 183		AC		\$14,500		
103	564.000 Property Insurance, Injuries and Damages		\$6,140			
104	564.100 Ins General/Liability		\$2,589			
184 185 186	564.200 Workman's Comp.					
186	564.210 Workman's Comp Water		\$2,292			
187	564.220 Workman's Comp Directors		\$80			
188	564.230 Workman's Comp Admin		\$217			
189	564.400 Insurance - Bonded		\$100			
190 191	Total 564.000 Property Insurance, Injuries and Damages	AC		\$8,829		
191	565.000 Employee Retirement and Benefits	AC		\$3,266		
192	565.200 Vacation		\$3,266	_		
193 194	565.100 Payroll Taxes	AC		\$6,304		
194	FICA		\$4,746			
195	Medicare		\$1,110			
195 196	Training Tax		\$28			
197	UI Contributions		\$420			
198						
199						
200	569.000 Other Administrative Expenses					
201	Total 560.000 Administrative and General				\$68,129	
202						
203	570.000 Other Operating Expenses					
204	Depreciation & Amortization (10)					
205	Taxes	AC				
206	573.000 Other Operating Expenses					
207	573.100 Vehicle Operation for Operations	50%	UC & AC	\$1,500		
208	573.200 Misc Expenses	AC		4-/		
209	Total 570.000 Other Operating Expenses	110			\$1,500	
-						
-	Cotal 500.000 Operating Expenses				\$133,724	
211						
212	590.000 Non-Operating Expenses					
213	591.000 Interest, Long Term Debt					
214	591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF		\$6,638		
215	591.110 Interest		\$2,580			
216	214.100 Principle		\$4,007			
217	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC		\$3,574		
218	591.210 Interest		\$1,467	, - , -		
219	214.200 Principle		\$2,158			
	Total 591.000 Interest, Long Term Debt		42, 100	\$10,212		\$3,625
220				410/LIL		40,020
220						
220 221	594.000 Other Non-Operating Expenses	AC		\$1 791		
220 221 222	594.000 Other Non-Operating Expenses 594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$1,791	\$12 003	
220 221 222 223	594.000 Other Non-Operating Expenses	AC		\$1,791	\$12,003 \$145,72 7	

A	B C D E Budget Summary	Н		J K L
2	WATER BUDGET FOR THE IRISH BEACH WATER DIST		' '	
3				
4				
225				
226				
227	Camital Business & Equipment Bushana			
	Capital Projects & Equipment Purchases 000 Projects - Construction in Progress			
229	1 tojects - Construction in 1 togless			
230				
231				
232	Total 112.700 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)	PAF	\$100,000	
233	General system-wide work		4-00/000	
233 234	Labor and Materials for tank Replacement (T1)	PAF		
235	, , , , , , , , , , , , , , , , , , ,			
236				
237	Total General System-Wide Improvements			\$100,000
237 238	*			
239				
240 241	EIR and renewal of water permit for Mallo Pass		\$4,000	
241				
242		PAF		
243	Total 112.800 Mallo Pass	PAF		\$4,000
244	Total Capital improvement Projects Covered by Assessment			\$104,000
245				
246				
247				
248				
249	PROJECTS 2007-2008			
250	New roof on pump sta A	AC	\$4,000	
250 251 252 253 254 255	Paint buildings / paint & supplies		\$500	These projects to be
252		AC		funded by this year's AC
253				
254		AC		
255				
256 257				
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS		\$4,500	
258			\$4,500	
1	123.211 Draws From Operating Reserves			
258 259	123.211 Draws From Operating Reserves 123.210 Operating Reserve		Ops Res	
260	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account	AC		
260 261	123.211 Draws From Operating Reserves 123.210 Operating Reserve	AC AC	Ops Res	\$6,165
260 261 262	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve		Ops Res \$1,665	\$6,165
260 261 262 263	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account		Ops Res	\$6,165
260 261 262 263 264	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items		Ops Res \$1,665	
260 261 262 263 264 265	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account		Ops Res \$1,665	\$4,280
260 261 262 263 264 265 266	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve		Ops Res \$1,665	\$4,280 Total to collect for
260 261 262 263 264 265 266 267	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account		Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects
260 261 262 263 264 265 266 267	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account	AC	Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects Projects this
260 261 262 263 264 265 266 267	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account 123.222 Funding < 40 yr Assets Capital Replacement Reserve Account	AC AC	Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects
260 261 262 263 264 265 266 267	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account	AC	Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects Projects this
260 261 262 263 264 265 266 267 268 269 270 271	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account 123.222 Funding < 40 yr Assets Capital Replacement Reserve Account	AC AC	Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects Projects this
260 261 262 263 264 265 266 267 268 269 270 271	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account 123.222 Funding < 40 yr Assets Capital Replacement Reserve Account Payback draw from <40 Year Asset Replacement Fund	AC AC	Ops Res \$1,665 \$2,615 <40 Yr \$9,685	\$4,280 Total to collect for reserves and projects Projects this
260 261 262 263 264 265 266 267 268 269 270 271	123.211 Draws From Operating Reserves 123.210 Operating Reserve 123.212 Funding Operating Reserve Account Total funding for projects and basic operating reserve 123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items Total 123.210 Operating Reserve 123.220 < 40 yr Assets Capital Replacement Reserve Account 123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account 123.222 Funding < 40 yr Assets Capital Replacement Reserve Account	AC AC	Ops Res \$1,665 \$2,615	\$4,280 Total to collect for reserves and projects Projects this

	Α	В	С	D	E	G	Н	I	J	K	L
2						WATER BUDGET FOR THE IRISH BEACH WATER DIST	FRICT				
3											
4											
275											
		Operating Re									
277 278	124.200	Restricted A	ssets								
278		124.100				acement Reserve					
279						Assets Capital Replacement Reserve Account					
280						yr Assets Capital Replacement Reserve Account			I think I need to p	out something	here.
281						yr Assets Capital Replacement Reserve Account		\$2,696			
282						acement Reserve			\$22,666		
283		124.200	System Wid								
284						System Wide Capital Improvements Account		(\$100,000)			
285						tem Wide Capital Improvements Account		\$31,940			
286					-	stem Wide Capital Improvements Account		\$3,722	(0.4.000)		
281 282 283 284 285 286 287 288 290 291 292		Total 124.200			al Im	provements			(\$64,338)		
288		124.300) Mallo Pass A		·	Mallo Pass Account		(#4.000)			
289								(\$4,000)			
290						llo Pass Account illo Pass Account		\$33,018 \$3,960			
202		Total 124.300			- IVI	nio rass Account		\$3,960	\$32,978		
293) Loan Repay		0/_				\$32,976		
294		124.400				Loan Repayment Account		(\$6,609)			
295						an Repayment Account		\$6,609			
296		Total 124.400				in repayment recount		ψ0,000			
	Γotal 124.200	Restricted As		1110111 00 /	, 0					(\$8,694)
298	- Ottal 12 11200	Treotifeted 11	336.63							(φο)ος 1	,
299					C	perating Income consists of:					
300						Total operating expenses	\$133,724				
301						Plus operating share of loan	\$3,574				
302						Plus County collection fee	\$1,791				
303						Plus amount to basic reserve fund / projects	\$6,165				
	Funding Sou	rce Key:				Plus amount to <40 year portion of reserve fund	\$9,685				
305		Usage Charg					\$154,939				
306		Availability (
307		Service Asses									
308		Operating Re									
309		<40yr Asset 0			ed						
310		Property Ass									
311	PARF	Property Ass	sessment Rese	erve Fund	ded						

Projected income from Assessment 2007-2008

Note:

Estimate adjusted for inflation as required by the Assement Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Calculation for new assessment rates for 2007-2008

2006-2007 Old Rate	Increase Factor	Increase Amount		New Monthly		New Yearly
5.63	0.03	0.17	\$	5.80	\$	69.59
5.82	0.03	0.17	\$	5.99	\$	71.94
3.52 1.2	0.03	0.11	\$	3.63 1.20	\$	43.51 14.40
1.2		0	\$ \$	1.20 16.62	\$ \$	199.43

	Projected income from Assessment 2007-2008											
	stomer r Month	Fund Category	otal parcel	Customer Per Year	Fu	nd per year	%age					
\$ \$ \$	5.80	System Wide	459	69.59	\$	31,940.34	34.89%					
\$	5.99	Mallo Pass	459	71.94	\$	33,018.26	36.07%					
\$	3.63	>40 Years	459	43.51	\$	19,969.80	21.82%					
\$	1.20	Loan	459	14.40	\$	6,609.60	7.22%					
\$	16.62			199.43		·						
			Grand Total	Projected:	\$	91,538.00	100.00%					

Total Collec 49246.77

System Wide	459	\$17,182.20	34.89%
Mallo Pass	459	\$17,763.31	36.07%
>40 Years	459	\$10,745.65	21.82%
Loan	459	\$3,555.62	7.22%

\$49,246.77

Assessment Calculations

			50346.45	34784.8211	6407.73	\$ 91,538.00
Loan	\$	6,609.60	3635.28	2511.65	462.67	6609.60
>40 year	\$	19,969.80	10983.39	7588.53	1397.89	19969.80
Mallo Pas	€\$	33,018.26	18160.04	12546.9376	2311.28	33018.26
Sys Wide	\$	31,940.34	17567.19	12137.3297	2235.82	31940.34
			0.55	0.38	0.07	

Payment Installments

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 91,538.00
Minus parcels billed to Wm Moores di \$ 1,994.30
Total \$ 89,543.70
County collection fee: \$ 1,790.87

١	132-310-10-00 132-310-11-00	199.43 199.43
	132-310-12-00 132-310-13-00 132-310-14-00	199.43 199.43 199.43
	(102 010 14 00	1994.30

Per Stephanie Hand and Doug Dove, The percentage adjustment for this year is actually 2.8%. District may increase up to 3% because for the past several years the adjustment was well over 3% (See past assessment documents)

Resolution # 2007- &

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2007 ENR-CCI is 2.8% (Ref. http://www.enr.com) and is under the 3% maximum. However, .2% of the excess carry over of 6.47% will be used to bring the 2.8% to maximum 3% leaving a new carry over of 6.27%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2006 ENR-CCI of 2.8% + 0.2% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40 yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing	Resolution No.	2007- was conside	red and adopted by	the Directors of the Irish	Beach
Water District	at their regular:	meeting held	by the follo	owing vote:	
Ayes:	Poling	TASSOWSKI,	Whitakery	Spinsersof	

Noes:

Abstain:

Absent:

A B C	D E GBudget Summary H		J	K
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT			
3				
4				
5 6	D. Jast C			
	Budget Summary			
7 Income	(C. D. 200 (. 1 (****	
8 Operating Income	(See Row 298 for explanation of composition of income)		\$168,962	
9 Non-Operating Income	This is mostly the assessment income plus lease plus interest		→ \$113,075	
Total Income				\$282,03
Expenses				
Operating Expenses			\$151,890	
Non- Operating Expen	ses This includes loan payment and County fees for collection of the assessment		\$12,068	
Total Expenses				\$163,95
	rchases			
	Projects Covered by Assessment (including Mallo Pass easement effort)			\$104,00
- · · · ·				,00
Assessment and Operating Reserve Assessment Reserves A	· ·			
	ccount Deposits and Withdrawls (Not Including Interest)		¢04.001	
	in Assessment Reserves		\$94,091	
	om Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)		-\$110,609	
	count Deposits and Withdrawls (Not Including Interest)			
	in Operating Reserves / Projects			\$11,96
27	Budget Balance Reconciliation			
28 Expense Reconciliation				
Expenses Funded by W	ater Charges			
	Funded from Usage Charges	\$23,876		
	Funded from Availability Charges	\$132,671		
	ectly to Customers (Meter Connections)	\$773		
33	Expenses Funded by Income (Subtotal)		\$157,320	
Expenses Funded by A	ssessment	\$6,638		
35	Total Funded Expenses	\$163,958		
36 Income Reconciliation				
Income Designated for		\$156,997		
	Reserves (Funded by Availbility Charges)	\$11,965 \$17,622	\$168,962	
	ed to Accumilate in Accounts ees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)	\$17,622		
	(FD firehouse to be either placed in reserves or used for budget shortfalls at end of year and	\$1,362		
	ing expenses due to uncertainty of IBVFD future.	,		
Restricted Assessment	9 1	\$94,091		
14	Total Income		\$282,037	
45				
16	Water Rates Based on Funding Requirements of this Budget			
17				
18	Total Number of Users as of 9/30/08	196		
49	100s of Gallons used in District per year (2007-08 Basis)	71,754		
50	Total Expenses Chargeable to Usage	\$23,876 \$132,671		
52	Expenses Chargeable to Availability Reserves Chargeable to Availability	\$132,671 \$11,965		\$168,512
53	Total Expenses Chargeable to Availability	\$144,636		ψ100,312
55			100 C - 11	
56	Usage Charge	\$0.33 Per \$61.49 Per	100 Gallons Month	
00 00 00 00 00 00 00 00 00 00 00 00 00	Availability Charge Page 1 of 7	\$122.99 Per		

Resolution # 2008- 2

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2008/09 Budgets for Water

WHERAS, 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.

- NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2008/2009 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District - October 1, 2008 through September 30, 2009 -Effective October 1.
- 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, 2008 through September 30, 2009 are responsive to and in support of the needs of the Water District and are approved for the FY 2008/2009. These rates will be effective beginning October 1, 2008. (Note: no change in rates from 2006-07, rates remain same.)

Water Rate Calculation

Basis .					
Total Number of Connected Users as of 9/30/08	196				
100s of Gallons used in District per year (most recent yr., 2008)					
Total Budget Expenses Chargeable to Usage	\$23,876				
Total Budget Expenses & Reserve Funding Chargeable to Availability					
Total Billing Periods in Year	6				
Rate Calculation					
Usage Rale/100 Gallons	\$0.33				
Availability Charge/ 1 month	\$61.49				
Availability Charge/ 2 months	\$122.98				

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. 2008 2 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 8, 2008, by the following voto:

Ayes: Don Jassewski, Kosthy Poling, DON Harley, Judy Murray

Noes

Abstain:

Absent:

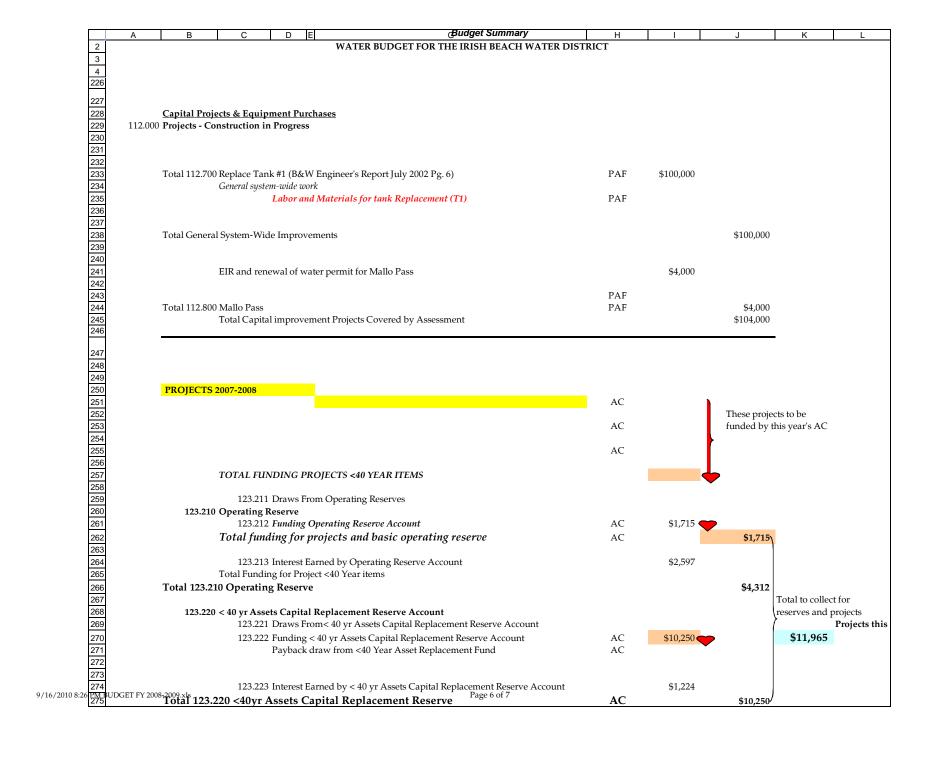
Attest: Anno Color Trancol President Churchen
Secretary of the Board

	A B	С	D	E	Budget Summary	Н		J	K
2	•				WATER BUDGET FOR THE IRISH BEACH WATER DISTR	RICT			
3									
4									
58									
59					Treasurer				
60						`			
				Pres	sented for approval to IBWD Board of Directors (September 2006)			
	udget Updates & Revisi	ion History							
62									
63									
	ackage Contents								
65	Page 1		get Bal	ance R	econciliation & Water Rate Calculation				
66	Page 2	Income							
67	Page 2-3	Expenses							
68	Page 4	Capital Projects							
69	Page 4	Asset Transfers							
70 74 T	Page 5	Budget Notes							
	ncome (1)	Davianu							
72	410.000 Operating		: 1	. (1.1.14)	Total III.			doo 077	
73		00 Water Sales R			ater Usage			\$23,876	
74		00 Availability C		S				\$144,636	
75 76	421.51	10 Meter Connec	uons					\$450	
									4
77		00 Operating Rev	venues	s					\$168,96
78	490.000 Non-Opera								
79		00 Leases (2)						\$1,362	
80	492.00	00 Interest			1: /0 /: 6.14		фол	\$17,622	
81 82					ecking/Operations Cash Account		\$35		
83					erating Reserves		\$2,597		
84					yr Assets Capital Replacement Reserve		\$1,224		
85					r Assets Capital Replacement Reserve		\$3,933		
					tem Wide Capital Improvements Account		\$5,460		
86 87	100.05				llo Pass Account		\$4,373	Φ0.4.001	
	493.35	50 Property Asse					#20 F04	\$94,091	
88 89					40yr Assets Capital Replacement Reserve		\$20,594 \$32,905		
90					System Wide Capital Improvements				
91					Mallo Pass		\$33,983 \$6,609		
91	400 O	493.334 <i>F</i> 00 Other Non-O ₁			Loan Repayment - 65% Allocated to Parcels		\$0,0U7		
93	498.00	00 Otner Non-Op 498.110 C			enue				
94		498.310 C			de				
94 95					ents From IBVFD				
96		470.400 P	CIIIID)	arsenil	CIRCLION ID VID				\$113,07
_	otal Income							•	\$282,03
98	our meonic							•	Ψ202,03
99	Evnonces	. (1)							
100	Expenses								
100	500.000 Operating	Expenses O Source of Sup	nlv						
102	310.00			Rr Mar	oriale For Operating Installed Favin (Supervision & Labor & Eve	50%	UC & AC	\$2,759	
103		311.000 L	Labor	oc ividt	erials For Operating Installed Equip. (Supervision & Labor & Ex_{J}	30%	UC & AC	\$4,759	
103		511.100		Lab	or for the Operating of Equipment, Maintaining Associated Logs		\$2,459		
105		511.100			Records, Patrolling Irish Creek, Brush Cutting, etc.		ψ4,/±3.7		
106		511.200			ipment & Supplies for Operation of Equipment		\$300		
107			ahor		erials for Maintenance (Maintenance-Structures & Improvement	AC	\$300	\$1,892	
	DGET FY 2008-2009.xls	512.100	Labor		or for Maintenance & Repair of Installed Hems	AC	\$1,592	\$1,092	
UU		314.100		Lab	or for manneriance & repair or installed fields		25ر14		

	Α	В	С	D	Е	G	Н			J	K	L
2						WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT					
3												
4												
109 110			512.200)	Equip	nent & Supplies for Maintenance & Repair of Installed Items			\$300			
110			513.000) Power	Purchas	ed for Source of Supply (Electric)	UC			\$1,200		
111		Total 510.00	0 Source o	f Suppl	y						\$5,851	
112												
113		530.000	Water Treat	ment								
114			531.000	Labor &	& Materi	als For Operating Installed Equip. (Supervision & Labor & Ex	pense)					
115			531.100	Labor f	or Wate	Treatment Activities, Operating Equipment,	50%	UC		\$18,695		
116				Mainta	ining As	sociated Logs and Records	50%	AC				
117												
118			531.200) Equipn	nent & S	upplies for Operation of Equipment	UC		200	\$1,820		
119			531.500) Water l	Eye / Sa	tellite Paging			1620			
120			531.300) Analyt	ical Test	ng						
121			531.3	3 Analyt	ical Test	ng		UC		\$4,500		
122							100%	AC				
123						Filtering Supplies	UC			\$1,400		
124			532.000) Labor a	and Mate	erials for Maintenance (Maintenance-Structures & Improveme	AC			\$3,490		
125 126						for Maintenance & Repair of Installed Items		\$3	3,290			
126						nent & Supplies for Maintenance & Repair of Installed Items			\$200			
127 128			533.000) Power	Purchas	ed for Treatment (Electric)	UC			\$650		
128		Total 530.000	Water Trea	tment							\$30,556	

	A B C D E G	Н	1		K	1	
2	WATER BUDGET FOR THE IRISH BEACH WATER DIS'		<u> </u>				
3							l
4							l
							l
131	540.000 Transmission and Distribution						l
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & E		UC & AC	\$5,974			l
133	541.100 Labor for Transmission Activities, Operating Equipment, Maintaini		\$3,974				l
133 134 135	Associated Logs and Records, Patrolling Distribution System, Brush	h Cutting, etc.					l
135	541.200 Equipment & Supplies for Operation of Installed Items		\$2,000				l
136 137	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvem	ne AC		\$9,251			l
137	542.100 Labor for Maintenance & Repair of Installed Items		\$8,251				l
138	542.200 Equipment & Supplies Maintenance & Repair of Installed Items		\$1,000				
139							
140	543.000 Power Purchased for Transmission and Distribution (Electric)	UC		\$1,300			l
141	544.000 Telephone for Distribution	UC		\$792			I.
142	Total 540.000 Transmission and Distribution				\$17,317	•	
143							
144	550.000 Customer Accounts						
145	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collec						
146	551.100 Labor for Billing	AC		\$5,414			l
147	551.200 Labor for Meter Reading	UC		\$2,250			l
148	551.300 Meter Intallations						l
149	551.310 Labor for meter installations			\$773			l
150	551.320 Meters						I.
151	Total 550.000 Customer Accounts				\$8,437	•	
152							
153	560.000 Administrative & General						l
154	561.000 Salaries	AC		\$25,901			l
155	562.000 Office Supplies & Other Expenses						l
156	562.010 Office Maintenance & Supplies		\$1,000				l
157 158	562.020 Administrative Services (12)						l
158	562.030 Outside copy work		\$250				l
159	562.040 Postage		\$1,000				l
160	562.050 Software		\$610				l
161							
162	QB Payroll		\$480				
163	Billing Maintenace		\$130				
164 165 166	562.060 Licenses and Permits		\$400				
165	562.070 Memberships/Dues/Annual Fees		\$2,142				
166	Calif Rural Water		\$255				
167	Calif Special Districts		\$427				I
168	State Water Resources Control Board		\$436				
169	Department of Health Services			Paid in prior fiscal	year (521.00)	I
169 170 171	LAFCO		\$704	-	-		
171	State Bd of Equilization		\$320				
172 173	562.080 Training		\$500				
173	562.090 Advertising/noticing in paper		\$100				
174	562.100 Election		\$150				
174 175	562.110 Port-A-Potty/Garbage		\$680				
176	562.120 Printer and accessories		\$499				
177	562.140 Telephone-Administrative		\$835				I
			+ 500				

	A B C D E G	Н	1 1		K	
2	WATER BUDGET FOR THE IRISH BEACH WATER		<u>' ' </u>	•	15	
3						
4						
178	Total 562.000 Office Supplies & Other Expenses	AC		\$7,667		
179	563.000 Contractual Services					
180	563.100 Legal Attorney		\$26,000			
181	563.200 Auditor Contract	***	\$3,900			
182	563.400 Engineering		\$5,000			
183	Total 563.000 Contractual Services	AC		\$34,900		
184	564.000 Property Insurance, Injuries and Damages					
185	564.100 Ins General/Liability		\$5,800			
186	564.200 Workman's Comp.		\$4,225			
187	564.210 Workman's Comp Water		\$3,800			
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		\$10,125		
192	565.000 Employee Retirement and Benefits	AC		\$3,346		
193	565.200 Vacation		\$3,346			
194 195	565.100 Payroll Taxes	AC		\$6,290		
195	FICA		\$4,709			
196	Medicare		\$1,101			
197	Training Tax		\$30			
198	UI Contributions		\$450			
199						
200						
201	569.000 Other Administrative Expenses				***	
202	Total 560.000 Administrative and General				\$88,229	
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	\$1,500		
209	573.200 Misc Expenses	AC				
210	Total 570.000 Other Operating Expenses				\$1,500	
211	Total 500.000 Operating Expenses				\$151,890	
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		\$2,146	40,000		
217	214.100 Principle		\$4,165			
218	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC	4-,-00	\$3,574		
219	591.210 Interest		\$1,326	, , , , , ,		
220	214.200 Principle		\$2,574			
221	Total 591.000 Interest, Long Term Debt		+-,-,-,-	\$10,212		\$3,900
222	594.000 Other Non-Operating Expenses			710/212		+0,,00
223	594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$1,856		
224	Total 590.000 Non-Operating Expenses			, ,	\$12,068	
225	Total Expenses			_	\$163,958	
	TOTAL EXPENSES				ψ100/200	



	Α	В	С	D	Е	G		Н	J	K	L
2					V	ATER BUDGET FOR THE IRISH BEACH	I WATER DIST	RICT			
3											
4											
276											
299											
300					Opera	ting Income consists of:					
301					Tot	al operating expenses		\$151,890			
302					Plu	s operating share of loan		\$3,574			
303					Plu	s County collection fee		\$1,856			
304					Plu	s amount to basic reserve fund / projects		\$1,715			
305	Funding Sou	rce Key:			Plu	s amount to <40 year portion of reserve fund	d	\$10,250			
306		Usage Charg						\$169,285			
307	AC	Availability (Charge								
308		Service Asses									
309		Operating Re									
310		<40yr Asset 0			d						
311		Property Ass									
312	PARE	Property Ass	essment Rese	erve Fund	ed						

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 \$1362/year at \$113.50/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.
- 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**).

Projected income from Assessment 2008-2009

Note:

Estimate adjusted for inflation as required by the Assement Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Calculation for new assessment rates for 2008-2009

Calculation for flow accessificnt fates for 2000 2000									
2007-2008	8 Increase Increase			New		New			
Old Rate	Factor	Amount		Monthly		Yearly			
5.8	0.03	0.17	\$	5.97	\$	71.69			
5.99	0.03	0.18	\$	6.17	\$	74.04			
3.63	0.03	0.11	\$	3.74	\$	44.87			
1.2		0	\$	1.20	\$	14.40			
			\$	17.08	\$	204.99			

	Projected income from Assessment 2008-2009									
	stomer Month	Fund Category	otal parcel	Customer Per Year	Fu	nd per year	%age			
-61	WOTILIT	Category		rei ieai			∕₀aye			
\$	5.97	System Wide	459	71.69	\$	32,904.79	34.97%			
\$	6.17	Mallo Pass	459	74.04	\$	33,982.71	36.12%			
\$	3.74	>40 Years	459	44.87	\$	20,593.86	21.89%			
\$	1.20	Loan	459	14.40	\$	6,609.60	7.02%			
\$	17.08			204.99						
			Grand Total	Projected:	\$	94,090.96	100.00%			

Resolution # 2008; 4

Resolution of the Bourd of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Pees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the frish Beach Water District must periodically adjust asset listings. Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities

WHEREAS, the voter approved Assessment page 12, paragraph titled "Annual Adjustment for Inflation," states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2008 ENR-CCI is 2.7% (Ref: http://www.enr.com) and is under the 3% maximum. However, .3% of the excess carry over of 6.27% will be used to bring the 2.7% to maximum 3% leaving a new energy over of 5.97%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2008 ENR-CCI of 2.7% + 0.3% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Auachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2008- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 8, 2008, by the following vote:

Ayres:	Kashy Poling, Don	Jassowski, Don	Harley,	Judy Murray
Noes				
Ahstair). '			
Absent.			1	
Dated:	Mov. 8, 100E	President	J hen	Lite (20.
Aitesi:	Secretary of the Board	Unnetto I	, 26.22266	TO

A	B C D	E Budget Summary H		J	K
2		WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT			
3					
4					
5					
6		<u>Budget Summary</u>			
7 Income					
8	Operating Income	(See Row 298 for explanation of composition of income)		\$170,933	
9	Non-Operating Income	This is mostly the assessment income plus lease plus interest		\$113,075	
10 Total Incon	ne				\$284,00
12 Expenses					
13	Operating Expenses			\$153,880	
14	Non- Operating Expenses	This includes loan payment and County fees for collection of the assessment		\$12,068	
15 Total Expe		This includes loan payment and county lees for conceilor of the assessment		Ψ12,000	\$165,94
					φ103,34
	ojects and Equipment Purchases				
18	Capital Improvement Projects Cov	rered by Assessment (including Mallo Pass easement effort)			
20 Assessmen	t and Operating Reserve Changes				
21	Assessment Reserves Account Dep	oosits and Withdrawls (Not Including Interest)			
22	Deposits in Assessme	ent Reserves		\$94,091	
23	•	nent Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)		-\$256,609	
25		sits and Withdrawls (Not Including Interest)			
26					\$11,96
27	Deposits in Operatin	g Reserves / Projects			\$11,90
	-1	Budget Balance Reconciliation			
28 Expense Re					
29	Expenses Funded by Water Charg				
30	Expenses Funded fro		\$25,855		
31	Expenses Funded fro	om Availability Charges	\$132,663		
32	Expenses Charged Directly to Cust	tomers (Meter Connections)	\$792		
33		Expenses Funded by Income (Subtotal)		\$159,310	
34	Expenses Funded by Assessment		\$6,638		
35		Total Funded Expenses	\$165,948		
36 Income Rec					
37	Income Designated for Expenses		\$158,968	#4 5 000	
38	Income Designated for Reserves (F Interest Income Allowed to Accum		\$11,965 \$17,622	\$170,933	
39 40		ulate in Accounts ilties Not Budgeted for Expenses (Unacceptable High Uncertainty)	\$17,622		
41		se to be either placed in reserves or used for budget shortfalls at end of year and	\$1,362		
42		es due to uncertainty of IBVFD future.	. /		
43	Restricted Assessment Income	•	\$94,091		
14		Total Income		\$284,008	
45					
46 47 48		Water Rates Based on Funding Requirements of this Budget			
47					
48		Total Number of Users as of 9/30/09	196		
49		100s of Gallons used in District per year (2008 Basis)	69,155		
50		Total Expenses Chargeable to Usage	\$25,855		
51		Expenses Chargeable to Availability	\$132,663		¢450 405
52		Reserves Chargeable to Availability Total Expenses Chargeable to Availability	\$11,965 \$144,628		<u>\$170,483</u>
53 5 4			\$144,628		
55		Usage Charge	\$0.37 Per 10		
56 34 BUDGET FY 20	109-2010 xls	Availability Charge Page 1 of 7	\$61.49 Per M		
571		Tage For	\$122.98 Per Bi	illing	

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2009/10 Budgets for Water

WHERAS, 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 FY 2009/2010 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District October 1, 2009 through September 30, 2010".
- 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, 2009 through September 30, 2010 are responsive to and in support of the needs of the Water District and are approved for the FY 2009/2010. These rates will be effective beginning October 1, 2009.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/09	196
100s of Gallons used in District per year (most recent yr., 2008)	69,155
Total Budget Expenses Chargeable to Usage	\$25,855
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$144,628
Total Billing Periods in Year	6
Rate Calculation	
Usage Rate/100 Gallons	\$0.37
Availability Charge/ 1 month	\$61.49
Availability Charge/ 2 months	\$122.98

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. 2009 [3] was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held. November 14,2009 by the following vote:

Ayes: 4 (Murray, Harley, Whiteley, Tonsonshi)

Noes:

Abstain: 🖒

Absent: 1 (Poling)

Daled: 11/14/09

Attest: WWWW JANNUL Secretary of the Board

/ Capture W] who

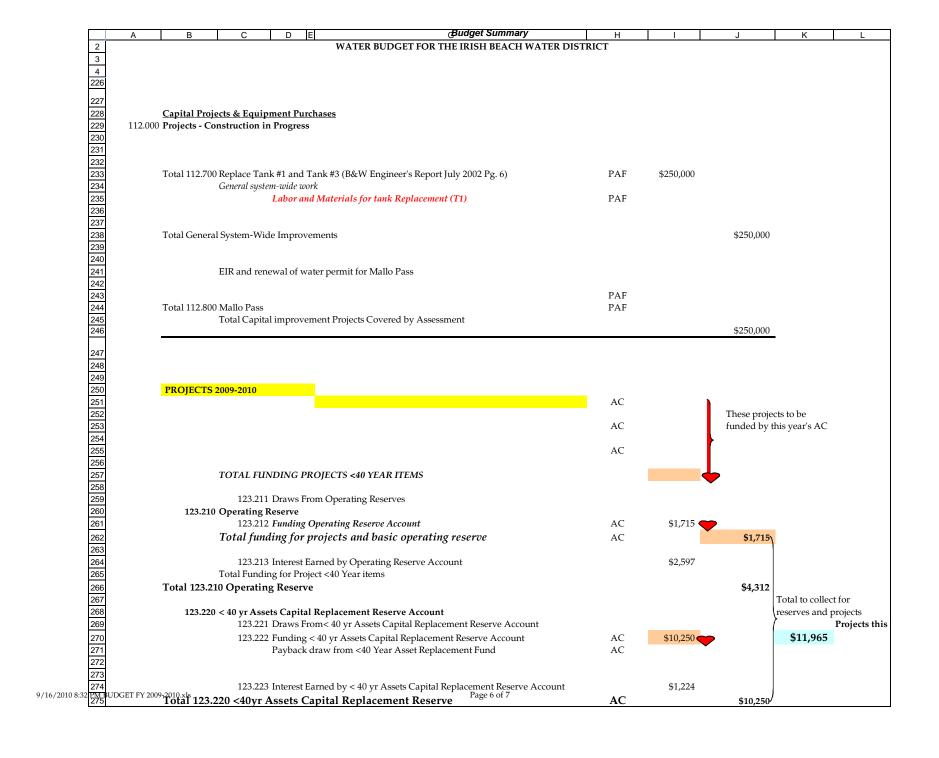
STEPHEN WHITAKER

	A B	С	D E	Budget Summary	Н		J	K
2	•			WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT			
3								
4								
58								
59				Treasurer				
60			- n					
			Pi	resented for approval to IBWD Board of Directors (September 2009)	")			
_	Budget Updates & Revis	sion History						
62								
63								
	Package Contents							
65	Page 1		Balance	Reconciliation & Water Rate Calculation				
66	Page 2	Income						
67	Page 2-3	Expenses						
68	Page 4	Capital Projects						
69 70	Page 4	Asset Transfers						
	Page 5 (ncome (1)	Budget Notes						
71 72		Povonuos						
72 73	410.000 Operating		dontial	IA/atom I Isaaca			¢25.055	
73 74		100 Water Sales Resid		water Usage			\$25,855 \$144,628	
74 75		800 Availability Char 510 Meter Connection					\$450	
76	721.0	, 10 IVICICI COIIIIECIIO	113				0.crd	
77	T-1-1/40/	000 Omonatin - D-						\$170,93
		000 Operating Reven	iues					\$170,93
78 79	490.000 Non-Oper						¢1 262	
80		000 Leases (2) 000 Interest					\$1,362 \$17,622	
81	472.0		rost - C	hecking/Operations Cash Account		\$35	ψ17,022	
82				perating Reserves		\$2,597		
83				40yr Assets Capital Replacement Reserve		\$1,224		
84				Oyr Assets Capital Replacement Reserve		\$3,933		
85				stem Wide Capital Improvements Account		\$5,460		
86				allo Pass Account		\$4,373		
87	493.3	350 Property Assessr				4 -/	\$94,091	
88				t-40yr Assets Capital Replacement Reserve		\$20,594	4,	
89				t-System Wide Capital Improvements		\$32,905		
90		493.353 Ass				\$33,983		
91				t-Loan Repayment - 65% Allocated to Parcels		\$6,609		
92	498.0	000 Other Non-Oper						
93		498.110 Cop						
94		498.310 Oth		nds				
95		498.400 Reir	mbursei	ments From IBVFD				
96								\$113,075
97	Γotal Income						•	\$284,00
98							•	
99	Expense	es (1)						
100	500.000 Operating							
101		000 Source of Supply	,					
102		* * * *		aterials For Operating Installed Equip. (Supervision & Labor & Ex	50%	UC & AC	\$2,826	
103								
104		511.100	La	bor for the Operating of Equipment, Maintaining Associated Logs		\$2,526		
105				d Records, Patrolling Irish Creek, Brush Cutting, etc.				
106		511.200		uipment & Supplies for Operation of Equipment		\$300		
107		512.000 Lab		aterials for Maintenance (Maintenance-Structures & Improvement	AC		\$1,962	
13 4 To 1	UDGET FY 2009-2010.xls	512.100		bor for Maintenance & Repair of Installed Items		\$1,662		

	Α	В	С	D	E	G	Н		I	J	K	L
2						WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT					
3												
4												
109 110			512.200)	Equip			\$300				
110			513.000) Power	Purchas	UC			\$1,200			
111		Total 510.00	O Source o	f Suppl	y						\$5,987	
112												
113		530.000	Water Treat	ment								
114			531.000	Labor &	k Materi	als For Operating Installed Equip. (Supervision & Labor & Ex	pense)					
115			531.100	Labor f	or Wate	50%	UC		\$20,117			
116				Mainta	ining As	50%	AC					
117												
118			531.200) Equipn	nent & S	upplies for Operation of Equipment	UC		200	\$2,960		
119			531.500) Water I	Eye / Sa	tellite Paging			2760			
120			531.300) Analyti	cal Test	ing						
121			531.3	3 Analyti	cal Test	ing		UC		\$4,500		
122							100%	AC				
123						Filtering Supplies	UC			\$1,400		
124			532.000) Labor a	nd Mat	erials for Maintenance (Maintenance-Structures & Improveme	AC			\$3,648		
125 126						for Maintenance & Repair of Installed Items		\$	3,448			
126						ment & Supplies for Maintenance & Repair of Installed Items			\$200			
127 128			533.000	Power !	Purchas	UC			\$650			
128		Total 530.000	Water Trea	tment							\$33,276	

	A B C D E G	Н	T 1		K	1	
2	WATER BUDGET FOR THE IRISH BEACH WATER D		<u> </u>			_l	
3							
4							
131	540.000 Transmission and Distribution						
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor &		UC & AC	\$6,113			
133	541.100 Labor for Transmission Activities, Operating Equipment, Mainta		\$4,113				
133 134 135	Associated Logs and Records, Patrolling Distribution System, Br	rush Cutting, etc.					
135	541.200 Equipment & Supplies for Operation of Installed Items		\$2,000				
136 137	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improv	reme AC		\$9,441			
137	542.100 Labor for Maintenance & Repair of Installed Items		\$8,441				
138	542.200 Equipment & Supplies Maintenance & Repair of Installed Items		\$1,000				
139							
140	543.000 Power Purchased for Transmission and Distribution (Electric)	UC		\$1,300			
141	544.000 Telephone for Distribution	UC		\$792			
142	Total 540.000 Transmission and Distribution				\$17,646		
143							
144	550.000 Customer Accounts						
145	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Col						
146	551.100 Labor for Billing	AC		\$7,944			
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				\$11,011		
152							
153	560.000 Administrative & General						
154	561.000 Salaries	AC		\$29,410			
155	562.000 Office Supplies & Other Expenses						
156	562.010 Office Maintenance & Supplies		\$1,000				
157 158	562.020 Administrative Services (12)						
158	562.030 Outside copy work		\$50				
159	562.040 Postage		\$1,000				
160	562.050 Software		\$610				
161							
162	QB Payroll		\$480				
163	Billing Maintenace		\$130				
164	562.060 Licenses and Permits		\$400				
165	562.070 Memberships/Dues/Annual Fees		\$2,142				
164 165 166	Calif Rural Water		\$255				
167	Calif Special Districts		\$427				
168	State Water Resources Control Board		\$436				
169 170 171	Department of Health Services			Paid in prior fiscal	year (521.00)	
170	LAFCO		\$704	_			
171	State Bd of Equilization		\$320				
172 173	562.080 Training		\$500				
173	562.090 Advertising/noticing in paper		\$100				
174	562.100 Election		\$150				
174 175	562.110 Port-A-Potty/Garbage		\$680				
176	562.120 Printer and accessories		\$750				
177	562.140 Telephone-Administrative		\$1,080				
	• 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		. ,				

	A B C D E G	Н	T 1 T	.1	K	i
2	WATER BUDGET FOR THE IRISH BEACH WATER		1 ' 1	•		
3						
4						
178	Total 562.000 Office Supplies & Other Expenses	AC		\$7,712		
179	563.000 Contractual Services					
180	563.100 Legal Attorney		\$22,025			
181	563.200 Auditor Contract	***	\$3,900			
182	563.400 Engineering		\$1,004			
183	Total 563.000 Contractual Services	AC		\$26,929		
184	564.000 Property Insurance, Injuries and Damages					
185	564.100 Ins General/Liability		\$5,800			
186	564.200 Workman's Comp.		\$4,225			
187	564.210 Workman's Comp Water		\$3,800			
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		\$10,125		
192	565.000 Employee Retirement and Benefits	AC		\$3,400		
193	565.200 Vacation		\$3,400			
194 195	565.100 Payroll Taxes	AC		\$6,884		
195	FICA		\$5,216			
196	Medicare		\$1,220			
197	Training Tax		\$28			
198	UI Contributions		\$420			
199						
200						
201	569.000 Other Administrative Expenses					
202	Total 560.000 Administrative and General				\$84,461	
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	\$1,500		
209	573.200 Misc Expenses	AC				
210	Total 570.000 Other Operating Expenses				\$1,500	
211	Total 500.000 Operating Expenses				\$153,880	
212	•				•	
213	590.000 Non-Operating Expenses					
214	591.000 Interest, Long Term Debt					
215	591.000 Interest, Long Ferm Debt 591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF		\$6,638		
216	591.110 Interest	1 1 11	\$2,146	ψ0,000		
217	214.100 Principle		\$4,165			
218	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC	ψτ,100	\$3,574		
219	591.200 Exam repayment randed From Operations (Connected Osers 5576)	110	\$1,326	ΨΟ/Ο/Τ		
220	214.200 Principle		\$2,574			
221	Total 591.000 Interest, Long Term Debt		ΨΔ,Ο/Ξ	\$10,212		\$3,900
222	594.000 Other Non-Operating Expenses			Ψ10,212		ΨΟ,200
223	594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$1,856		
224	Total 590.000 Non-Operating Expenses	110		Ψ1,000	\$12,068	
225				=	\$165,948	
	Total Expenses				\$105,948	



	Α	В	С	D	Е	G		Н		J	K	L			
2						WATER BUDGET FOR THE IRISH BEACH V	VATER DISTI	RICT							
3	3														
4	4														
276	276														
299															
300					Ope	rating Income consists of:									
301					Te	otal operating expenses		\$153,880							
302					P	lus operating share of loan		\$3,574							
303															
304					P	lus amount to basic reserve fund / projects		\$1,715							
	Funding Sou				P	lus amount to <40 year portion of reserve fund		\$10,250							
306		Usage Charg						\$171,275							
307		Availability C	0												
308		Service Asses													
309		Operating Re													
310		<40yr Asset C			d										
311		Property Ass													
312	PARF	Property Ass	essment Rese	erve Fund	.ed										

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 \$1362/year at \$113.50/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.
- 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**).

Assessment Calculations and Projected Income for Projected income from Assessment 2009-2010 Fiscal Year 2009-2010

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.
These calculations will reflect on the Mendocino County tax rolls in 2010-2011

Calculation for new assessment rates for 2009-2010

2008-2009 Old Rate	Increase Factor	Increase Amount		New Monthly		New Yearly
F 07	0.02	0.10	ው	6.15	¢	73.79
5.97 6.17	0.03 0.03	0.18 0.19	\$	6.15 6.36	\$ \$	76.26
3.74	0.03	0.11	\$	3.85	\$	46.23
1.2		0	\$	1.20	\$	14.40
			\$	17.56	\$	210.68

	Projected income from Assessment 2009-2010												
		Fund	Total parcels	Customer	Fu	nd per year							
Pe	r Month	Category		Per Year			%age						
c	C 15	Custom Wide	450	72.70	ው	22.060.24	25 020/						
\$	6.15	System Wide	459	73.79		33,869.24	35.02%						
\$	6.36	AWDF	459	76.26		35,003.89	36.20%						
\$	3.85	>40 Years	459	46.23	\$	21,217.92	21.94%						
\$	1.20	Loan	459	14.40	\$	6,609.60	6.84%						
\$	17.56			210.68									
			Grand Total P	rojected:	\$	96,700.65	100.00%						

Resolution # 2009- 4

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings. Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2009 ENR-CCI is 5.67% (Ref: http://www.enr.com) and is over the 3% maximum. However, 2.67% of the excess over 3.0% will be added to the previous carry over of 5.97% making a current carry over of 8.64%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2009 ENR-CCI of 5.67% - 2.67% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2009-4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 14, 2009, by the following vote:

Apres: 4 (Murray, Harley, Whitaker, Jessonski)
Noes: O
Abstain: C
Absent: 1 (Poling)
Dened: Description in helder
Allest: (MNITO TOMUCE) Secretary of the Board

	Δ.	В	С	D I	ΙΕΙ			G	CASH FLOW		Н	1 , 1		K	T
2	A	В	C	ן ט ןנ		ATER BUDO	GET FOR		Н ВЕАСН	WATER DIST		1 1	J	N.	L
3															
4															
5 6							D.	udget Sur							
7	Income						<u>D</u>	uuget 3ui	<u>iiiiiiai y</u>						
8	income	Operating Inc	rome		(See Ro	w 298 for ex	planation o	of compos	sition of inco	ome)			\$173,821		
9													\$113,213		
10	Total Incom	-				•		•	•					\$287,03	4
12	Expenses														
13	_	Operating Ex	penses										\$158,892		
14		Non-Operati	ng Expenses	;	This inc	cludes loan p	ayment ar	nd County	fees for col	lection of the a	ssessment		→ \$12,068		
15	Total Expen	ses												\$170,96	0
17	Capital Proj	ects and Equi	pment Purch	nases											
18		Capital Impro	ovement Pro	jects Cove	ered by As	ssessment (ii	ncluding N	Mallo Pass	easement e	ffort)					
20	Assessment	and Operatin	-	_											
21		Assessment R		-			Not Includ	ding Intere	est)						
22			Deposits in					m 1		4.14.11.75			\$94,091		
23									-	& Mallo Pass	Easement)		-\$156,609		
25		Operating Re		-			lot Includii	ng Interes	t)					***	_
26			Deposits in (Operating	g Reserves	s / Projects	D., J.,	D-1 D	: 1: : .	_				\$9,84	1
27 28	Evnonco Roc	onciliation					Buaget	Balance K	Reconciliatio	<u>1</u>					
29	Expense Rec	Expenses Fun	ded by Wate	er Charges	26										
30		-	Expenses Fu	-		Charges						\$27,281			
31			-		-	oility Charges	s					\$136,249			
32		Expenses Cha	-									\$792			
33							Exp	penses Fur	nded by Inco	ome (Subtotal)			\$164,322		
34		Expenses Fun	ded by Asse	essment								\$6,638			
35	T D								Total Fur	ded Expenses		\$170,960			
36 37	Income Reco	Income Desig	nated for Ex	menses								\$163,980			
38		Income Desig			unded by	Availbility C	Charges)					\$9,841	\$173,821		
39		Interest Incon					-	/T T	. 11 *** * =			\$17,622			
40 41		Reimbusemer								Incertainty) ortfalls at end o	of year and	\$1,500			
42		not committee							. Duaget sill	raans at cita (n year and	φ1,500			
43		Restricted Ass				,						\$94,091			
44										Total Income			\$287,034		
45															
46					<u>v</u>	Vater Rates I	Based on I	Funding F	Requiremen	ts of this Bud	<u>get</u>				
47 48					Total 1	Number of	Users as	of 9/30/09	9			198			new connections
49					100s of	Gallons use	ed in Distr	rict per ye	ar (2009 Bas	sis)		70,161			2 SELINCEUOIIO
50					Total I	Expenses C	hargeabl	e to Usag	ge			\$27,281			
51 52						enses Char erves Char						\$136,249 \$9,841		\$173,371	
53						Expenses C						\$9,841 \$146,090		<u>41/5,5/1</u>	
52 53 55						•	0 .		3	Usage Charge			er 100 Gallons		
56										bility Charge			er Month		
56 57										. 3		\$122.97 P			
58										т					
59										Treasurer	_				

Resolution # 2010-4

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2010-2011 Budgets for Water

WHERAS, 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 FY 2010-2011 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District "October 1, 2010 through September 30, 2011".
- 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, 2010 through September 30, 2011 are responsive to and in support of the needs of the Water District and are approved for the FY 2010-2011. These rates will be effective beginning **November 1, 2010.**

Water Rate Calculation

Basis Total Number of Connected Users as of 9/30/2010 198 100s of Gallons used in District per year (most recent yr., 2009) 70,161 Total Budget Expenses Chargeable to Usage \$27,281 Total Budget Expenses & Reserve Funding Chargeable to Availability \$146,090 Total Billing Periods in Year 6 **Rate Calculation** Usage Rate/100 Gallons \$0.39 Availability Charge/ 1 month \$61.49 Availability Charge/ 2 months \$122.98

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. 2010-4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 13, 2010 by the following vote:

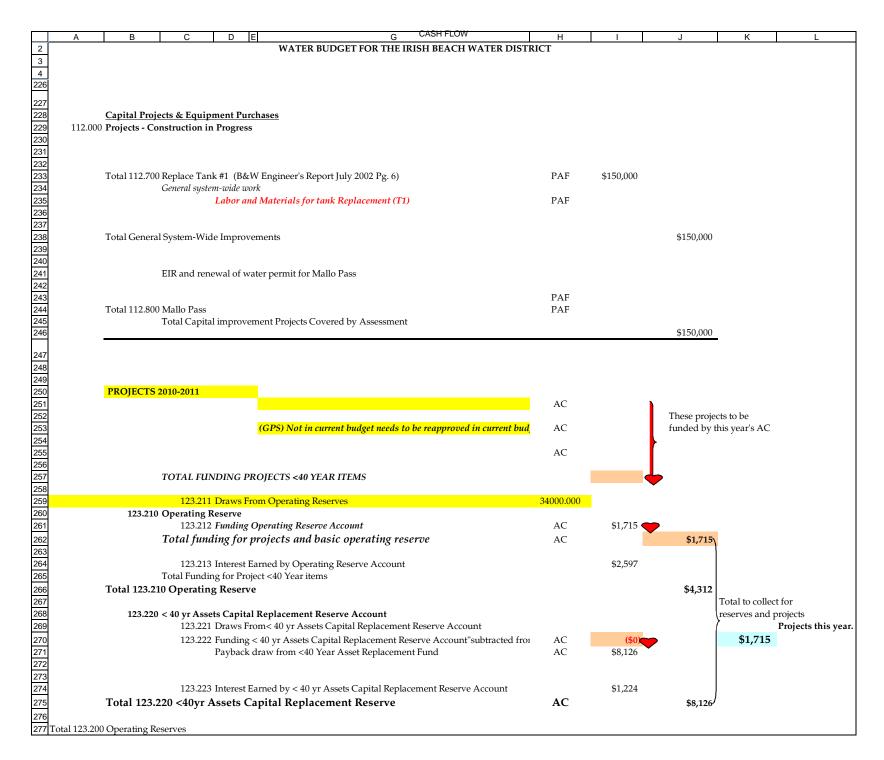
A	yes:	Poling,	Jassowski,	Whitaker,	Harley,	Murray	
N	loes:						
А	bstain	1.					
А	bsent	:					
Dated:	Nov	ember ⁻	13, 2010			Stephen Whilaker President	
_ Attest: S	Secreta	ary of th	ne Board				

	A B	C D E G CASH FLOW H I	J	K	L
2	•	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT			•
3					
4					
60		Presented for approval to IBWD Board of Directors (November 13, 2010)			start Nov Billing
61	Budget Updates & Revision	n History			
62					
63					
	Package Contents	Company Budget Balance Beaugistician & Water Bata Calculation			
65 66	Page 1 Page 2	Summary, Budget Balance Reconciliation & Water Rate Calculation Income			
67	Page 2-3	Expenses			
68	Page 4	Capital Projects			
69	Page 4	Asset Transfers			
70	Page 5	Budget Notes			
	Income (1)				
72	410.000 Operating F		40= 201		
73		Water Sales Residential-Water Usage	\$27,281		
74 75		Availability Charges Meter Connections	\$146,090 \$450		
76	421.310	Macer Connections	₽430		
77	Total 410 00	Operating Revenues		\$173,821	
78	490.000 Non-Operat	•		ψ1/3/021	
79		Leases (2)	\$1,500		
80		Interest	\$17,622		
81		492.100 Interest - Checking/Operations Cash Account \$35			
82		492.200 Interest - Operating Reserves \$2,597			
83		492.300 Interest - <40yr Assets Capital Replacement Reserve \$1,224			
84		492.400 Interest - 40yr Assets Capital Replacement Reserve \$3,933			
85		492.500 Interest - System Wide Capital Improvements Account \$5,460			
86 87	402.250	492.600 Interest - Mallo Pass Account \$4,373	¢04.001		
88	493.330	Property Assessment-Current 493.351 Assessment-40yr Assets Capital Replacement Reserve \$20,594	\$94,091		
89		493.352 Assessment-System Wide Capital Improvements \$32,905			
90		493.353 Assessment-Mallo Pass \$33,983			
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		φ112 212	
96 97	Total Income		_	\$113,213 \$287,034	-
98	rotal income		_	φ ∠ 0/,034	-
99	Expenses	(1)			
100	500.000 Operating F				
101		Source of Supply			
102	310.000	511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exp 50% UC & AC	\$5,526		
103		1 0 1 r v-r · · · · · · · · · · · · · · · · · · ·	, , , , ,		
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 \$3,000			
107		512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvement AC	\$1,962		
108		512.100 Labor for Maintenance & Repair of Installed Items \$1,662			
109 110		512.200 Equipment & Supplies for Maintenance & Repair of Installed Items \$300	¢1 200		
	m . 1 = - 0 0	513.000 Power Purchased for Source of Supply (Electric) UC	\$1,200	Φο.cο -	
111		00 Source of Supply		\$8,687	
112					

	Α	В	С	D	Е			G		Н			J	K		L
2						WATER BUD	GET FOR T	HE IRISH BEA	CH WATER DIST	RICT						
3																
4																
113	530.000 Water Treatment															
114			531.000	Labor &	Mater	rials For Operat	ing Installed	Equip. (Supervi	ision & Labor & Exp	oense)						
115			531.100	Labor fo	or Wate	er Treatment A	ctivities, Ope	rating Equipme	nt,	50%	UC		\$20,163			
116				Maintaiı	ning A	ssociated Logs	and Records			50%	AC					
117																
118						Supplies for Op	eration of Eq	uipment		UC		200	\$2,960			
119			531.500) Water E	ye / Sa	atellite Paging						2760				
120			531.300) Analytic	al Test	ting										
121			531.3	3 Analytic	cal Test	ting					UC		\$4,500			
122										100%	AC					
123			531.400) Chemica	als and	l Filtering Supp	olies			UC			\$1,400			
124			532.000				,		tures & Improveme	AC			\$3,654			
125				532.100	Labor	for Maintenan	ce & Repair o	of Installed Item	ıs		\$	3,454				
126								nance & Repair	of Installed Items			\$200				
115 116 117 118 119 120 121 122 123 124 125 126 127			533.000	Power P	urchas	sed for Treatme	nt (Electric)			UC			\$1,000			
128		Total 530.000) Water Trea	tment										\$33,67	7	

	A B C D E G	H	l	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTI	KICI				
3						
4						
131	540.000 Transmission and Distribution					
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex	50%	UC & AC	\$6,119		
133	541.100 Labor for Transmission Activities, Operating Equipment, Maintainin		\$4,119	φομίο		
134	Associated Logs and Records, Patrolling Distribution System, Brush		ψ1,117			
135		Cutting, etc.	\$2,000			
136	541.200 Equipment & Supplies for Operation of Installed Items	A.C.	\$2,000	¢0.4 F (
136	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improveme	AC	ΦO 4 5 (\$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		\$1,000		
141	544.000 Telephone for Distribution	UC		\$792		
142	Total 540.000 Transmission and Distribution				\$17,367	
143						
144	550.000 Customer Accounts					
145	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collecti	ion				
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			4		
151	Total 550.000 Customer Accounts				\$14,372	
152	Total 550,000 Customer Accounts				ψ1 1 ,372	
153	560.000 Administrative & General					
154		4.0		Φ00 (11		
154	561.000 Salaries	AC		\$29,611		
155	562.000 Office Supplies & Other Expenses		#4.000			
156	562.010 Office Maintenance & Supplies		\$1,000			
157	562.020 Administrative Services (12)					
158	562.030 Outside copy work					
159	562.040 Postage		\$1,000			
160	562.050 Software		\$610			
161						
162	QB Payroll		\$480			
163	Billing Maintenace		\$130			
164	562.060 Licenses and Permits		\$400			
165	562.070 Memberships/Dues/Annual Fees		\$2,142			
166	Calif Rural Water		\$255			
167	Calif Special Districts		\$427			
168	State Water Resources Control Board		\$436			
169	Department of Health Services		Ψ130	Paid in prior fisca	l vear (521 00)	
170	*		¢704	i aid iii prioi fisca	1 year (321.00)	
171	LAFCO		\$704			
177	State Bd of Equilization		\$320			
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		\$680			
176	562.120 Printer and accessories		\$750			
177	562.140 Telephone-Administrative		\$1,080			

П	A B C D E G	Н	1	J	К	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT		•	•	
3						
4						
178	Total 562.000 Office Supplies & Other Expenses	AC		\$7,662		
179	563.000 Contractual Services					
180	563.100 Legal Attorney		\$22,025			
181	563.200 Auditor Contract	***	\$4,800			
182	563.400 Engineering		\$1,004			
183	Total 563.000 Contractual Services	AC		\$27,829		
184	564.000 Property Insurance, Injuries and Damages					
185	564.100 Ins General/Liability		\$5,000			
186	564.200 Workman's Comp.		\$2,525			
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				\$83,289	
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	\$1,500		
209	573.200 Misc Expenses	AC				
210	Total 570.000 Other Operating Expenses				\$1,500	
211	Total 500.000 Operating Expenses				\$158,892	
212	1 0 1 1 1 1 1 1				,	
213	590.000 Non-Operating Expenses					
214	591.000 Interest, Long Term Debt					
215	591.000 Interest, Long Term Debt 591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF		\$6,638		
216	591.100 Loan Repayment Funded From Assessment (All parceis-65%) 591.110 Interest	гАг	\$2,146	कटा,चठ		
217	214.100 Principle		\$4,165			
218	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC	ψ4,100	\$3,574		
219	591.200 Exam repayment runded From Operations (Connected Osers-55 %)	AC	\$1,326	ψυ,υ/4		
220	214.200 Principle		\$1,326 \$2,574			
221	Total 591.000 Interest, Long Term Debt		ψ2,37 ±	\$10,212		\$3,900
222	594.000 Other Non-Operating Expenses			\$10,212		\$3,500
223	594.000 Other Non-Operating Expenses 594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$1,856		
	Fotal 590.000 Non-Operating Expenses	AC		Ψ1,000	\$12,068	
	Total Expenses			=	\$170,960	
220	Total Expenses				\$170,960	



	Α	В	С	D	Е	G		Н	I	J	К	L
2	•		•			WATER BUDGET FOR THE IRISH BEACH WATE	ER DISTI	RICT				
3												
4												
278	124.200	Restricted A	ssets									
279		124.100				rement Reserve						
280												
281			124.12	.0 Fundir	1g 40 y	Assets Capital Replacement Reserve Account			\$20,594	I think I need to	put something	here.
282						r Assets Capital Replacement Reserve Account			\$3,933			
283						ement Reserve				\$24,527	7	
284		124.200) System Wic									
285						ystem Wide Capital Improvements Account			(\$150,000)			
286						em Wide Capital Improvements Account			\$32,905			
287						em Wide Capital Improvements Account			\$5,460			
288		Total 124.200				rovements				(\$111,635	5)	
289		124.300) Mallo Pass									
290						Iallo Pass Account						
291						o Pass Account			\$33,983			
292						o Pass Account			\$4,373			
293		Total 124.300								\$38,356	5	
294		124.400	Loan Repay			_						
295						oan Repayment Account			(\$6,609)			
296					0	n Repayment Account			\$6,609			
297		Total 124.400		yment 66)%						(A. 40 ===	
	Total 124.200	Restricted A	ssets								(\$48,752)
299					_							
300						erating Income consists of:		#1F0 000				
301 302						Total operating expenses		\$158,892				
302						Plus operating share of loan		\$3,574 \$1,856				
303						Plus County collection fee Plus amount to basic reserve fund / projects		\$1,856 \$1,715				
	Funding Sou	man Vorm				Plus amount to <40 year portion of reserve fund		\$1,713 (\$0)				
306		Usage Charg	~~			rius amount to <40 year portion of reserve fund		\$166,037				
307		Availability (\$100,037				
308		Service Asser		led								
309		Operating Re										
310		<40yr Asset			led							
311		Property Ass										
312		Property Ass			nded							
0.2	1 / 1101	1.10pcity /10c	ACCOUNTED THE	,cive i ui	·ucu							

Assessment Income for Fiscal Year 2010-2011 county 2011-2012

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2010-2011

2008-2009	2009-2010	Increase	Increase		New	New											
Old Rate	Old Rate	Factor	Amount	Monthly		Monthly		Monthly		Monthly		Monthly		nt Monthly		Yearly	216.6
5.97	6.15	0.03	0.18	\$	6.33	\$ 76.01											
6.17	6.36	0.03	0.19	\$	6.55	\$ 78.61											
3.74	3.85	0.03	0.12	\$	3.97	\$ 47.59											
1.2	1.2		0	\$	1.20	\$ 14.40											
17.08	17.56			\$	18.05	\$ 216.61											

	stomer r Month	Fund Category	Total parcels	Customer Per Year	Fund per year		%age
\$	6.33	System Wide	459	76.01	\$	34,890.43	35.09%
\$	6.55	AWDF	459	78.61	\$	36,081.81	36.29%
\$	3.97	>40 Years	459	47.59	\$	21,841.97	21.97%
\$	1.20	Loan	459	14.40	\$	6,609.60	6.65%
\$	18.05			216.61		,	
			Grand Total Proje	cted:	\$	99,423.81	100.00%

0.55 0.38 0.07										
Sys Wide	\$	34,890.43	19189.73	13258.362	2442.33		34890.43			
Mallo Pass	\$	36,081.81	19844.99	13711.086	2525.73		36081.81			
>40 year	\$	21,841.97	12013.09	8299.95	1528.94		21841.97			
Loan	\$	6,609.60	3635.28	2511.65	462.67		6609.60			
			54683.64	37781.426	6959.74	\$	99,423.81			

7%

Payment Installments December 55% April 38%

June

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is:	\$ 99,423.81
Minus parcels billed to Wm Moores directly:	\$ 2,166.10
Total	\$ 97,257.71
County collection fee:	\$ 1,945.15

132-310-05-00	216.61	١
132-310-06-00	216.61	ı
132-310-07-00	216.61	ı
132-310-08-00	216.61	ı
132-310-09-00	216.61	l
132-310-10-00	216.61	\.
132-310-11-00	216.61	1
132-310-12-00	216.61	ı
132-310-13-00	216.61	ı
132-310-14-00	216.61	ı
	\$ 2,166.10	

The actual increase in the ENR-CCI 20 Cities Average for 2010 is 1.7%. However, the District may increase up to 3% because the ENR-CCI was much higher in some years (i.e.: 2005 @ 6.9% and 2006 @ 5%) and per the engineered assessment document, even though the actual increase is <3%, the District may make up the difference by going up to 3%.

This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year. (The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

	A B C D	G H	I	J	K	L
2		WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT				
3						
4						
5						
6		Budget Summary				
7	Income					
8	Operating Income	(See Row 298 for explanation of composition of income)		\$184,939		
9	Non-Operating Income	This is mostly the assessment income plus lease plus interest		\$103,183		
10	Total Income				\$288,122	
	Expenses					
13	Operating Expenses			\$178,082		
14	Non- Operating Expenses	This includes loan payment and County fees for collection of the assessment		\$12,122		
15	Total Expenses				\$190,204	
17	Capital Projects and Equipment Purchases					
18	Capital Improvement Projects Covere	d by Assessment (including Mallo Pass easement effort)				
20	Assessment and Operating Reserve Changes					
21		ts and Withdrawls (Not Including Interest)				
22	Deposits in Assessment R			\$99,423		
23		Reserves (Loan Repayment & Tank #3)		-\$156,609		
25		and Withdrawls (Not Including Interest)		•		
26	Deposits in Operating Re	` ' '			\$1,715	
27	1	Budget Balance Reconciliation			, ,	
28	Expense Reconciliation					
29	Expenses Funded by Water Charges					
30	Expenses Funded from U	sage Charges	\$25,706			
31	Expenses Funded from A	vailability Charges	\$157,068			
32	Expenses Charged Directly to Custom	ers (Meter Connections)	\$792			
33		Expenses Funded by Income (Subtotal)		\$183,566		
34	Expenses Funded by Assessment		\$6,638			
35		Total Funded Expenses	\$190,204			
36	Income Reconciliation		#100 004			
37	Income Designated for Expenses Income Designated for Reserves (Fund	ded by Availbility Charges)	\$183,224 \$1,715	\$184,939		
38 39	Interest Income Allowed to Accumilate		\$2,260	\$104,939		
40		s Not Budgeted for Expenses (Unacceptable High Uncertainty)	Ψ2,200			
41	Lease Income from IBVFD firehouse t	be either placed in reserves or used for budget shortfalls at end of year and	\$1,500			
42	not committed to funding expenses d	ue to uncertainty of IBVFD future.				
43	Restricted Assessment Income		\$99,423			
44		Total Income		\$288,122		
45						
46		Water Rates Based on Funding Requirements of this Budget				
45 46 47 48 49 50 51 52 53 55 56		T-1-1 Nh-11 - (I I-11 (0/20/11	100			
48		Total Number of Users as of 9/30/11 100s of Gallons used in District per year (2010 Basis)	199 65,914			new connections
50		Total Expenses Chargeable to Usage	\$25,706			
51		Expenses Chargeable to Availability	\$157,068			
52		Reserves Chargeable to Availability	\$1,715		<u>\$184,489</u>	
53		Total Expenses Chargeable to Availability	\$158,783			
55		Usage Charge		Per 100 Gallons		
56		Availability Charge		Per Month		
57 58			\$132.98	Per Billing		
58		Treasurer				
60		Presented for approval to IBWD Board of Directors (November 13, 2010)				start Nov Billing
61	Budget Updates & Revision History	1 reserred for approval to invide board of Directors (November 15, 2010)				start INOV DIIIIIIg
62	Duaget opulies & Revision History					
02						

 ${\small 1/27/2012\,8:11\,PM\,BUDGET\,FY\,2011-2012.xls} \\ {\small Page\,1\,of\,7}$

Resolution # 2011 __4_

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2011-2012 Budgets for Water

WHERAS, 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 FY 2011-2012 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District "October 1, 2011 through September 30, 2012".
- 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, 2011 through September 30, 2012 are responsive to and in support of the needs of the Water District and are approved for the FY 2011-2012. These rates will be effective beginning **January 1, 2012.**

Water Rate Calculation

<u>Basis</u>

<u> </u>	
Total Number of Connected Users as of 9/30/2011	199
100s of Gallons used in District per year (most recent yr., 2010)	65914
Total Budget Expenses Chargeable to Usage	\$24,021.00
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$141,504.00
Total Billing Periods in Year	6
Rate Calculation	
Usage Rate/100 Gallons	\$0.39
Availability Charge/ 1 month	\$66.49

Availability Charge/ 2 months \$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. 2011- 4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held January 14, 2012 by the following vote:

Ayes: Poling, Murray, Jassowski, Whitaker

Noes:
Abstain:
Absent: Harley

Dated: 14-Jan-2012

Denald Gassowksi
Vice President

Attest: __Annette Fromwiller__

Secretary of the Board

	A	В	С	D	E			G		1	Н	1		J	K	L
2					W	ATER BUE	OGET FOR		H BEACH WATER	DISTRICT			•			
3																
4																
63 64	rаскаде Со	ntents														
65		Page 1	Summary, Budg	dget Balaı	nce Recon	ciliation & '	Water Rate	Calculation	ı							
66		Page 2 Page 2-3	Income													
67 68		Page 4	Expenses Capital Projects	ts												
69		Page 4	Asset Transfers													
70		Page 5	Budget Notes													
	Income (1)															
72	410.000	Operating 1														
73			Water Sales Res		l-Water Us	sage								\$25,706		
74			Availability Ch	-										\$158,783		
75		421.510	Meter Connection	tions										\$450		
76		T-1-1 410 00	00 O												¢104 020	
77 78	400 000		00 Operating Rev I ting Revenues												\$184,939	
78	470.000		Leases (2)											\$1,500		
80		492.000	Interest											\$2,260		
81			492.100 Inter	erest - Ch	necking/C	perations (Cash Accou	ınt				\$10)			
82			492.200 Inte									\$500				
83			492.300 Inte	erest - <4	0yr Asset	s Capital Re	eplacement	Reserve				\$250)			
84			492.400 Inte	erest - 40	yr Assets	Capital Rep	placement I	Reserve				\$500)			
85			492.500 Inter	erest - Sy	stem Wid	e Capital Ir	mprovemen	nts Account				\$500)			
86			492.600 Inter			count						\$500)			
87		493.350	Property Assess	ssment-C	Current									\$99,423		
88			493.351 Asse									\$21,842				
89			493.352 Asse			Vide Capita	ıl Improven	nents				\$34,890				
90			493.353 Asse									\$36,082				
91			493.354 Asse			ayment - 6	5% Allocate	ed to Parcels	S			\$6,609)			
92		498.000	Other Non-Ope		Kevenue											
93			498.110 Cop	•	,											
94			498.310 Oth			, IDVED										
95			498.400 Rein	ıındursen	nents Fror	II IDVFU									¢102 102	
96 97	Total Incon	n o													\$103,183 \$288,122	
-	TOTAL THEOD	iie													\$200,122	
98		Evpopos (1	1)													
100	500 000	Expenses (1 Operating 1														
101	500.000		Source of Suppl	ply												
102		210.000	* *		iterials Fo	r Operatine	Installed F	Eauip. (Supe	ervision & Labor &	Expense)	50%	UC & AC		\$4,026		
103			222.000 240			-1	,	1r. (oupe	20 20001 00	- T	2070			+ -,0=0		
104			511.100		Labor fo	r the Opera	ating of Ear	uipment. Ma	aintaining Associat	ted Logs		\$2,526	5			
105									Cutting, etc.	0-		. ,				
106			511.200					eration of Ec				\$1,500)			
107				bor & Ma					tures & Improvem	ents)	AC			\$1,962		
108			512.100					air of Installe				\$1,662	2		•	
109			512.200		Equipme	ent & Supp	lies for Ma	intenance &	Repair of Installed	l Items		\$300)			
110			513.000 Pow	wer Purc	hased for	Source of S	upply (Elec	ctric)			UC			\$1,700		
111		Total 510.00	00 Source of Sup	ıpply											\$7,687	
112																
113		530.000	Water Treatmer													
114							,		ervision & Labor &	Expense)						
115			531.100 Lab					ating Equip	ment,		50%	UC		\$20,163		
116			Mai	aintaining	g Associate	ed Logs and	d Records				50%	AC				

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	A B C D E G	Н	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT					
3						
4						
117						
118	531.200 Equipment & Supplies for Operation of Equipment	UC	200	\$200		
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	1-,		
126	532.200 Equipment & Supplies for Maintenance & Repair of Installed Items		\$200			
127	533.000 Power Purchased for Treatment (Electric)	UC	Ψ=00	\$1,500		
128	Total 530,000 Water Treatment	00		ψ1,500	\$31,417	
.20	Total Booleon Willer Treatment				ψ01/11.	

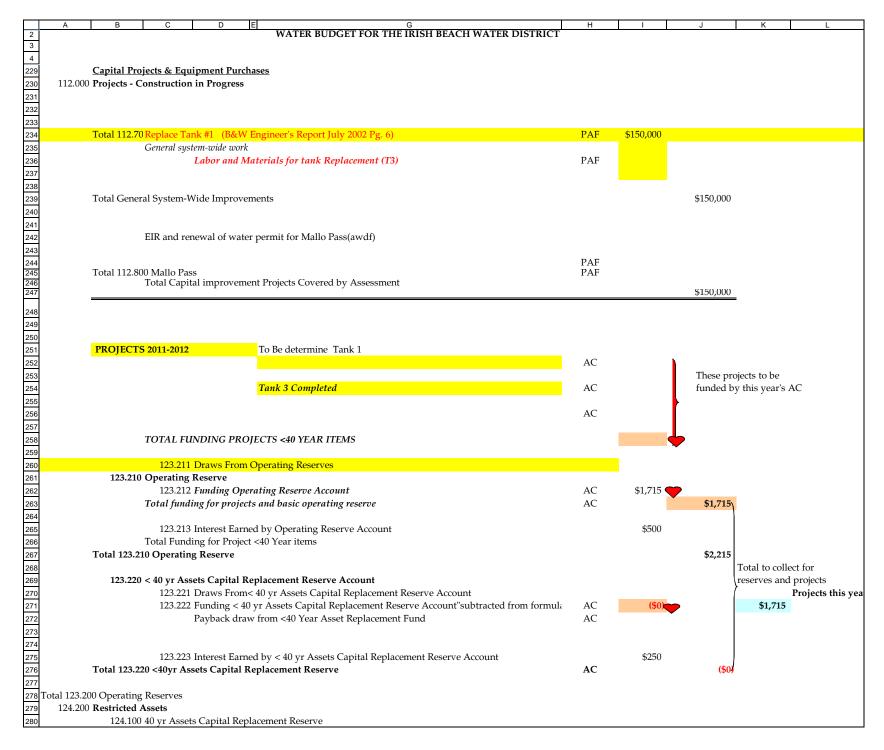
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	A B C D E G	Н	1	1 1	K	1
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC		1 '	J	IX	
3						
4						
	F40 000 Temperaturing and Distribution					
131	540.000 Transmission and Distribution	E 00/	1100 10	AC 110		
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)	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 Cu	ıtting, 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	
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						
153	560.000 Administrative & General					
154	561.000 Salaries	AC		\$29,611		
155	562.000 Office Supplies & Other Expenses					
156	562.010 Office Maintenance & Supplies		\$1,000			
157	562.020 Administrative Services (12)					
158	562.030 Outside copy work					
159	562.040 Postage		\$1,000			
160	562.050 Software		\$1,025			
161						
162	QB Payroll		\$575			
163	Billing Maintenace		\$450			
164	562.060 Licenses and Permits		\$400			
165	562.070 Memberships/Dues/Annual Fees		\$2,424			
166	Calif Rural Water		\$450			
167	Calif Special Districts		\$500			
168	State Water Resources Control Board		\$450			
169	Department of Health Services			Paid in prior fisc	al vear (521.	00)
170	LAFCO		\$704		, (321	/
171	State Bd of Equilization		\$320			
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 \$750			
176	562.120 Printer and accessories		\$750 \$750			
_						
177	562.140 Telephone-Administrative		\$1,000			
178	562.160 Internet		\$300			

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	A B C D E G	Н	1 1		K	1
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT		<u> </u>		I.	
3						
4						
179	Total 562.000 Office Supplies & Other Expenses	AC		\$8,649		
180	563.000 Contractual Services			φ0,01		
181	563.100 Legal Attorney		\$42,490			
	· · · · · · · · · · · · · · · · · · ·	***				
182	563.200 Auditor Contract		\$4,800			
183	563.400 Engineering		\$1,004			
184	Total 563.000 Contractual Services	AC		\$48,294		
185	564.000 Property Insurance, Injuries and Damages					
186	564.100 Ins General/Liability		\$5,000			
187	564.200 Workman's Comp.		\$2,525			
188	564.210 Workman's Comp Water		\$2,100			
189	564.220 Workman's Comp Directors		\$125			
190	564.230 Workman's Comp Admin		\$300			
190	1					
191	564.400 Insurance - Bonded		\$100	Φ = (2=		
192	Total 564.000 Property Insurance, Injuries and Damages	AC		\$7,625		
193 194	565.000 Employee Retirement and Benefits	AC		\$3,400		
194	565.200 Vacation		\$3,400			
195	565.100 Payroll Taxes	AC		\$6,975		
196	FICA		\$5,219			
197	Medicare		\$1,250			
198	Training Tax		\$56			
100	UI Contributions		\$450			
199 200	Of Contributions		\$ 4 50			
200						
201						
202 203	569.000 Other Administrative Expenses Total 560.000 Administrative and General				\$104,554	
	Total 500:000 Authinistrative and General				\$104,554	
204	FF0 000 OVI CO. VI F					
205	570.000 Other Operating Expenses					
206	Depreciation & Amortization (10)					
207	Taxes	AC				
208	573.000 Other Operating Expenses					
209	573.100 Vehicle Operation for Operations	50%	UC & AC	\$2,000		
210	573.200 Misc Expenses	AC				
211	Total 570.000 Other Operating Expenses				\$2,000	
	Fotal 500.000 Operating Expenses				\$178,082	
213	com occord opening Expenses				\$17.0 / 00 2	
214	500 000 Non Operating Evenence					
214	590.000 Non-Operating Expenses					
215	591.000 Interest, Long Term Debt	D		A		
216	591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF		\$6,638		
217	591.110 Interest		\$2,146			
218	214.100 Principle		\$4,165			
219	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC		\$3,574		
220	591.210 Interest		\$1,326			
221	214.200 Principle		\$2,574			
222	Total 591.000 Interest, Long Term Debt		,c. 1	\$10,212		\$3,900
	594.000 Other Non-Operating Expenses			Ψ10,212		ψο,σου
222		AC		¢1 010		
223	F04 100 Man Janina Country Appear (C.11 (*) F. (20/)	Δ(\$1,910		
224	594.100 Mendocino County Assessment Collection Fee (2%)	710			Ø10 10C	
224 225	Fotal 590.000 Non-Operating Expenses	nc .		_	\$12,122	
224 225 226	594.100 Mendocino County Assessment Collection Fee (2%) Fotal 590.000 Non-Operating Expenses Fotal Expenses	AC		_	\$12,122 \$190,204	
224 225	Fotal 590.000 Non-Operating Expenses	The state of the s		_		

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	Α	В	С	D	E G	Н	I	J	K	L
3					WATER BUDGET FOR THE IRISH BEACH WATER	DISTRICT				
4										
281			124 110	Drawe-40 vr	Assets Capital Replacement Reserve Account					
282					r Assets Capital Replacement Reserve Account		\$21.842	I think I need to	nut comothi	ng horo
283					r Assets Capital Replacement Reserve Account		\$500	T tillik i fleed to	put sometin	ng nere.
284		Total 124 10			placement Reserve		φοσσ	\$22,342		
285				de Capital Im				Ψ22,342		
286		121.200			System Wide Capital Improvements Account		(\$150,000)			
287					em Wide Capital Improvements Account		\$34,890			
288					tem Wide Capital Improvements Account		\$500			
289		Total 124 20			improvements		φυσσ	(\$114,610)		
290			Mallo Pass		inprovements			(#111)010)		
291					AWDF) Account					
292							\$36,082			
293	124.330 Interest - (AWDF) Account						\$500			
294		Total 124.30		*	,			\$36,582		
295		124.400	Loan Repa	yment 66%						
296			124.410	Draws from	Loan Repayment Account		(\$6,609)			
297					n Repayment Account		\$6,609			
298		Total 124.40	00 Loan Rep	ayment 66%						
299 To	otal 124.20	00 Restricted	Assets						(\$55,686)	
300										
301					Operating Income consists of:					
302					Total operating expenses	\$178,082				
303					Plus operating share of loan	\$3,574				
304					Plus County collection fee	\$1,910				
305					Plus amount to basic reserve fund / projects	\$1,715				
306 Ft		urce Key:			Plus amount to <40 year portion of reserve fund	(\$0)				
307		Usage Char				\$185,281				
308		Availability								
309		Service Ass								
310		Operating I								
311				serve Funded						
312		Property As								
313	PARF	Property As	ssessment R	Reserve Funde	1					

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Assessment Calculations and Projected Income for Fiscal Year 2011-2012

county 2012-2013

Note: Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2011-2012

	Trojected Carolination for new assessment rates for 2011 2012											
2008-2009	2009-2010	2010-2011	Increase	Increase	New	New						
Old Rate	Old Rate	Old Rate	Factor	Amount	Monthly	Yearly						
5.97	6.15	6.33	0.03	0.19	\$ 6.52	\$ 78.24						
6.17	6.36	6.55	0.03	0.20	\$ 6.75	\$ 80.96						
3.74	3.85	3.97	0.03	0.12	\$ 4.09	\$ 49.07						
1.2	1.2	1.2		0	\$ 1.20	\$ 14.40						
17.08	17.56	18.05			\$ 18.56	\$ 222.67						
•	•	216.6										

Projected income from Assessment 2011-2012								
 stomer r Month	Fund Category	Total parcels	Customer Per Year	Fι	ınd per year	%age		
\$ 6.52	System Wide	459	78.24	\$	35,911.61	35.14%		
\$ 6.75	AWDF	459	80.96	\$	37,159.72	36.36%		
\$ 4.09	>40 Years	459	49.07	\$	22,522.76	22.04%		
\$ 1.20	Loan	459	14.40	\$	6,609.60	6.47%		
\$ 18.56			222.67					
		Grand Total Proje	cted:	\$	102,203.69	100.00%		

		0.55	0.38	0.07		
Sys Wide	\$ 35,911.61	19751.39	13646.411	2513.81		35911.61
Mallo Pass	\$ 37,159.72	20437.85	14120.694	2601.18		37159.72
>40 year	\$ 22,522.76	12387.52	8558.65	1576.59		22522.76
Loan	\$ 6,609.60	3635.28	2511.65	462.67		6609.60
		56212.58	38837.784	7154.33	\$	102,203.69

Payment Installments December 55% 38% April June 7%

Accessment Calculations

Total assessment is:	\$ 102,203.69
Minus parcels billed to Wm Moores directly:	\$ -

Total \$ 102,203.69

County collection fee: \$ 2,044.07

The actual increase in the ENR-CCI 20 Cities Average for January 2011 is 2.3%. However, the District may increase up to 3% (ie: 2009 ENR-CCI 5.67% per engineered assessment)

Resolution # 2011-3

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2011 ENR-CCI is 2.3% (Ref: http://www.enr.com) and is under the 3% maximum. However, 0.7% deficit of 3.0% will be subtracted from the previous carryover of 6.94% making a current carryover of 6.24%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2011 ENR-CCI of 2.3% + 0.70% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2011-3 was considered and adopted by the Directors of the Irish Beach Water District at their special meeting held November 5, 2011 by the following vote:

Ayes: Poling, Murray, Harley, Jassowski	
Noes:	
Abstain:	
Absent:	
Dated:05-Nov-2011	<u>Director Jassowski</u> President
Attest: <u>Annette Fromwiller</u> Secretary of the Board	

	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					
	ncome				
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 <u>interest</u>		\$103,704	4000 000	
10 T	Total Income			\$289,290	
	Expenses				
13	Operating Expenses		\$179,958		
14	Non- Operating Expenses This includes loan payment and County fees for collection of the assessment		\$12,267		
15 T	Fotal Expenses			\$192,225	
17 C	Capital Projects and Equipment Purchases				
18	Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)				
20 A	Assessment and Operating Reserve Changes				
21	Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)				
22	Deposits in Assessment Reserves		\$102,204		
23	Draws From Assessment Reserves (Loan Repayment & Tank #1)		-\$236,609		
25	Operating Reserves Account Deposits and Withdrawls (Not Including Interest)				
26	Deposits in Operating Reserves / Projects			\$0	
27	Budget Balance Reconciliation				
28 E	Expense Reconciliation				
29	Expenses Funded by Water Charges				
30	Expenses Funded from Usage Charges	\$26,006			
31	Expenses Funded from Availability Charges	\$158,789			
32	Expenses Charged Directly to Customers (Meter Connections)	\$792			
33	Expenses Funded by Income (Subtotal)		\$185,587		
34	Expenses Funded by Assessment	\$6,638			
35	Total Funded Expenses	\$192,225			
	ncome Reconciliation	@10E E07			
37 38	Income Designated for Expenses Income Designated for Reserves (Funded by Availbility Charges)	\$185,587 \$0	\$185,586		
39	Interest Income Allowed to Accumilate in Accounts	ФО	Ψ103,300		
40	Reimbusements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)				
41	Lease Income from IBVFD firehouse to be either placed in reserves or used for budget shortfalls at end of year ar	d \$1,500			
42	not committed to funding expenses due to uncertainty of IBVFD future.				
43	Restricted Assessment Income	\$102,204			
44	Total Income		\$289,290		
45					
46	Water Rates Based on Funding Requirements of this Budget				
47	Talal Nambar of Harris of 600000	100			
48	Total Number of Users as of 9/30/12 100s of Gallons used in District per year (2011 Basis) Calender Year	199 59,313			new connections
49 50	Total Expenses Chargeable to Usage	\$26,006			
51	Expenses Chargeable to Availability	\$158,789			
52	Reserves Chargeable to Availability	\$0		\$184,794	
53	Total Expenses Chargeable to Availability	\$158,789			
55 56	Usage Charge		Per 100 Gallons	3	
56	Availability Charge		Per Month		
57		\$132.99	Per Billing		
58 59	Treasurer				
60	Presented for approval to IBWD Board of Directors (September 8, 2012)				Start Sept. 8, 2012
	Budget Updates & Revision History				Juit Jept. 0, 2012
62	rauger optimes a revision i mistory				
63					
UJ					

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Resolution # 2012 - 3

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

WHERAS, 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 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
Rate Calculation		
Usage Rate/100 Gallons	\$(0.44
Availability Charge/ 1 month	\$6	36.49
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

Secretary of the Board

President

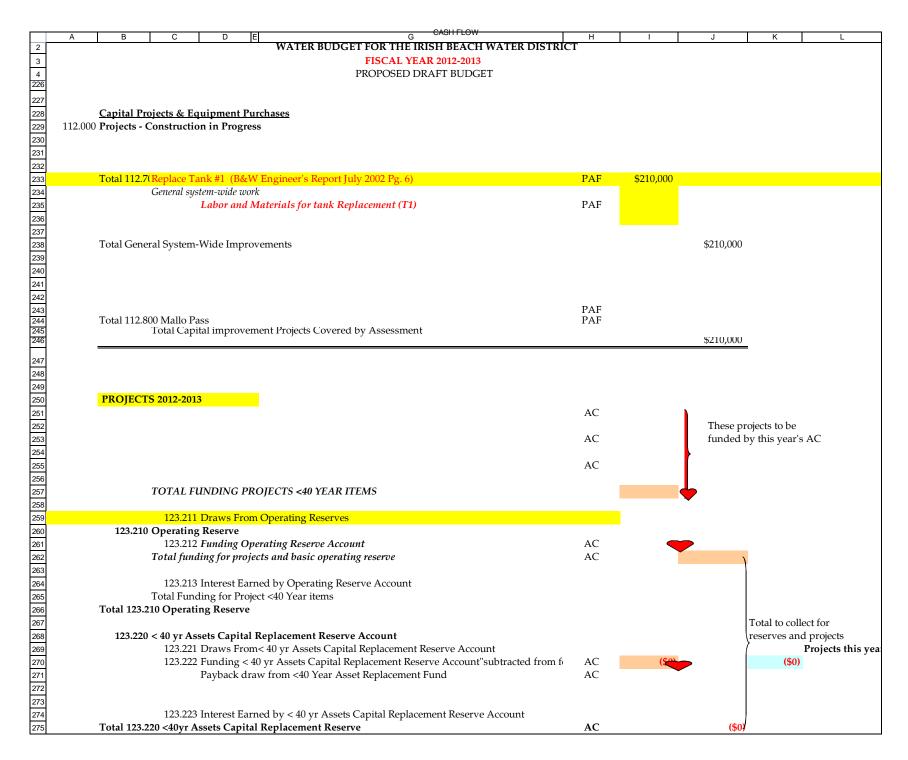
	A B	C D E	G		Н	1 1	J	K	L
2	l l		WATER BUDGET FOR THE IRISH	BEACH WATER DISTRIC	Γ		I.		
3			FISCAL YEAR 20	012-2013					
4			PROPOSED DRAFT	Γ BUDGET					
64	Package Contents	Community David out Palaman	Decompiliation V. Weter Date Calculati						
65 66	Page 1 Page 2	Income	Reconciliation & Water Rate Calculation	OII					
67	Page 2-3	Expenses							
68	Page 4	Capital Projects							
69	Page 4	Asset Transfers							
70	Page 5 Income (1)	Budget Notes							
72	410.000 Operating	Povenues							
73		Water Sales Residential-Wa	ator Haaga				\$26,006		
74			ater Osage				\$158,789		
74		Availability Charges					. ,		
75	421.51	Meter Connections					\$792		
76 77	Total 410	00 Operating Personnes						¢10E E06	
78		00 Operating Revenues						\$185,586	
78	490.000 Non-Ope	Leases (2)					\$1,500		
79 80		Interest					\$1,500		
81			ing/Operations Cash Account						
82		492.200 Interest - Operat	0 1						
83		-	Assets Capital Replacement Reserve						
84			Assets Capital Replacement Reserve						
85			n Wide Capital Improvements Accoun	t					
85 86		492.600 Interest - (AWD	1 1						
87	493.35	Property Assessment-Curre					\$102,204		
88	1,0100		vr Assets Capital Replacement Reserve			\$22,523	ψ10 2/2 01		
89		•	stem Wide Capital Improvements			\$35,912			
90		493.353 Assessment-(AV	1 1			\$37,160			
91		,	an Repayment - 65% Allocated to Parce	els		\$6,609			
92	498.00	Other Non-Operating Reve	1 2			40,000			
93		498.110 Copies							
94		498.310 Other Refunds							
95		498.400 Reimbursements	rs From IBVFD						
96		170.100 Henrie di serieria						\$103,704	
	Total Income						-	\$289,290	
98							•	+==> /= >0	•
99	Expenses	1)							
100	500.000 Operating								
101	•	Source of Supply							
102	515.00		als For Operating Installed Equip. (Sup	pervision & Labor & Exper	50%	UC & AC	\$4,026		
103		2 - 1.000 2 0001 & Materia	and a service of the	and a super a super	50,0	200110	ψ±,020		
104		511.100 Labo	or for the Operating of Equipment, Ma	intaining Associated Logs		\$2,526			
105			Records, Patrolling Irish Creek, Brush			\$ -, 020			
106			ipment & Supplies for Operation of Eq			\$1,500			
107			als for Maintenance (Maintenance-Stru		AC	ψ1,000	\$2,662		
108			or for Maintenance & Repair of Installe	*	710	\$1,662	Ψ2,002		
109			ipment & Supplies for Maintenance &			\$1,002			
110			ed for Source of Supply (Electric)	repair of mounted fielis	UC	Ψ1,000	\$1,700		
111	Total 510	00 Source of Supply	a for source of supply (Electric)				Ψ1,700	\$8,387	
ــــــــــــــــــــــــــــــــــــــ	10.0101							+ 5/001	

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	Α	В	С	D	E						G					Н		ı			J		K	L
2						WAT	TER BU	DGE						WATER	DISTRI	CT								
3											YEAR													
4									PRC)POSE	D DRA	FT BU	UDGE	T										
112																								
113		530.000	Water Tre																					
114				0 Labor &				_						& Laboi	& Exper	,								
115			531.10	0 Labor f							ing Equ	ıipme	ent,			50%	UC			9	520,163			
116				Maintai	ining As	ssociat	ted Logs	s and	Reco	ords						50%	AC							
117																								
118				0 Equipm					ion e	f Equi	pment					UC			500		\$500			
119				0 Water E			Paging																	
120				0 Analyti																				
121			531.3	3 Analyti	cal Testi	ing										4000/	UC				\$4,500			
122			=04.40													100%	AC				** ***			
123				0 Chemic												UC					\$1,400			
124			532.00	0 Labor a										& Impro	vements	AC		40			\$3,654			
125					100 Lab									T . 11	1.7.			\$3,4						
126			500 00		200 Equ						nance &	k Kep	oair of	Installe	d Items	110		\$2	200					
127 128		Total 530.0		0 Power 1		ed for	Treatm	ent (I	Elect	ric)						UC					\$1,500	e.	31,717	
128									—													ф	01,/1/	
131		540.000	Transmis																					
132			541.00	0 Labor &													UC	& A(-		\$6,119			
133				541.											aintainin			\$4,1	119					
134							0				0			,	n, Brush	Cutting, e	tc.							
135					200 Equ													\$2,0	000					
136			542.00	0 Labor a										& Impro	vements	AC					\$9,456			
137					100 Lab					1								\$8,4						
138				542.	200 Equ	iipmen	nt & Sur	pplies	s Mai	ntenar	ice & R	epair	of Ins	talled It	ems			\$1,0	000					
139							_																	
140				0 Power I				nissio	n an	d Distr	ribution	(Elec	ctric)			UC					\$1,600			
141		Total 540.0	544.000	0 Telepho	one for I	Distrib	oution									UC					\$877	e.	10 050	
142		10tal 540.0	ou i ransn	aission a	nu Disti	ributio	оп															Þ .	18,052	

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2	WATER BUDGET FOR THE IRISH BEACH WATER		· · · · · · · · · · · · · · · · · · ·		<u> </u>	
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 Co					
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	
152 153	560.000 Administrative & General					
154	561.000 Salaries	AC		\$29,611		
154	562.000 Office Supplies & Other Expenses	AC		\$29,011		
155 156	562.010 Office Maintenance & Supplies		\$1,500			
157	562.020 Administrative Services (12)		Ψ1,500			
158	562.030 Outside copy work					
159	562.040 Postage		\$1,000			
160	562.050 Software		\$1,000			
161	302.030 30ttware		Ψ1,200			
162	QB Payroll	Ф	5750			
163	Billing Maintenace		5530			
164	562.060 Licenses and Permits	Ψ	\$500			
164 165 166	562.070 Memberships/Dues/Annual Fees		\$3,254			
166	Calif Rural Water	4	93,23 4 8750			
167	Calif Special Districts		5575			
168	State Water Resources Control Board		575			
168 169	Department of Health Services	Ψ	57.5			
170	LAFCO	4	5704			
171	State Bd of Equilization		6650			
172	562.080 Training	Ψ	\$500			
173	562.090 Advertising/noticing in paper		\$100			
174	562.100 Election		\$150			
174 175	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	Ψ1,000	\$10,034		
170	Total 302.000 Office Supplies & Office Experises	AC		φ10,034		

	A B C D E G	Н	1	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRI		<u> </u>			<u>-</u>
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	F70 000 Other Counties Farman					
204 205	570.000 Other Operating Expenses					
	Depreciation & Amortization (10)	AC				
206 207	Taxes 573.000 Other Operating Expenses	AC				
207	573.100 Onter Operating Expenses 573.100 Vehicle Operation for Operations	50%	UC & AC	\$2,000		
209	573.200 Misc Expenses	AC	OC & AC	\$2,000 \$250		
210	*	AC		\$230	\$2,250	
	Total 570.000 Other Operating Expenses				\$2,230 \$179,958	
211 T	otal 500.000 Operating Expenses				\$179,930	
	500 000 Non Onesatine Frances					
213	590.000 Non-Operating Expenses					
214	591.000 Interest, Long Term Debt	PAF		¢((20		
215 216	591.100 Loan Repayment Funded From Assessment (All parcels-65%)	ГАГ	¢2 F92	\$6,638		
	591.110 Interest		\$2,583			
217	214.100 Principle	AC	\$4,055	¢2 E74		
218	591.200 Loan Repayment Funded From Operations (Connected Users-35%) 591.210 Interest	AC	ф1 201	\$3,574		
219			\$1,391 \$2,184			
220 221	214.200 Principle Total 501 000 Interest Long Torm Debt		\$2,184	¢10.212		ቀን EFF
221	Total 591.000 Interest, Long Term Debt 594.000 Other Non-Operating Expenses			\$10,212		\$3,575
		AC		¢2.055		
223	594.100 Mendocino County Assessment Collection Fee (2%) Otal 590.000 Non-Operating Expenses	AC		\$2,055	¢10 067	
				-	\$12,267 \$192,225	_
225 1	otal Expenses				4174,425	



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	A B C D E G	Н І	J	К	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	CT			
3	FISCAL YEAR 2012-2013				
4	PROPOSED DRAFT BUDGET				
276	Z (1100 000 Q) (' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '				
	Total 123.200 Operating Reserves				
278	124.200 Restricted Assets				
279	124.100 40 yr Assets Capital Replacement Reserve	(\$20,000.00) 7	Family O		
280	124.110 Draws-40 yr Assets Capital Replacement Reserve Account 124.120 Funding 40 yr Assets Capital Replacement Reserve Account	\$22,523	rank 2		
281 282	124.120 Funding 40 yr Assets Capital Replacement Reserve Account 124.130 Interest - 40 yr Assets Capital Replacement Reserve Account	\$22,323			
283	Total 124.100 40 yr Asset Capital Replacement Reserve		\$2,523		
284	124.200 System Wide Capital Improvements		\$2,323		
284 285	124.200 System Wide Capital Improvements 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	φου,ν12			
288	Total 124.200 System Wiade Capital Improvements		(\$174,088)		
289	124.300 Mallo Pass Account		(4-1-2/000)		
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%				
	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	(0.0)			
	Funding Source Key: Plus amount to <40 year portion of reserve fund	(\$0)			
306	UC Usage Charge	\$185,586			
307	AC Availability Charge				
308	SAF Service Assessment Funded				
309 310	ORF Operating Reserve Funded				
	ACRF <40yr Asset Capital Reserve Funded PAF Property Assessment Funded				
311	PARF Property Assessment Reserve Fund				
312	1 Aug 110petty Assessment reserve runu				

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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**).

Old	State	New	
Code	<u>Code</u>	<u>Code</u>	Account Description
		410.000	Income (1) Operating Personals
	411.00	411.000	Operating Revenues Water Sales
411	411.10	411.100	Water Sales Residential-Water Usage
711	421.00	421.000	Water Services
411	421.30	421.300	Availability Charges
111	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
	493.00	492.600	Interest - (AWDF) Account Taxes and Assessments
	493.35	493.000 493.350	Property Assessment-Current
	493.33	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
			Expenses (1)
		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)

Old Code	State <u>Code</u>	<u>New</u> Code	Account Description
		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
		E21 220	Bateria Testing Each Distribution Area
		531.320	Quarterly Testing Unregulated Chemical Manitoring Both Sources
			Unregulated Chemical Monitoring Both Sources Gross Alpha - Irish Glulch & Unit 9 Well
530-1		531.330	Annual Testing
350 1		551.550	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	- 12 00	541.200	Equipment & Supplies for Operation of Installed Items
	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)
520-1		542.100 542.200	Labor for Maintenance & Repair of Installed Items 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		562.060 562.070	Licenses and Permits Mambarshing / Duog / Appual Food
564-5		562.070	Memberships/Dues/Annual Fees

Irish Beach Water District General Ledgar Accounts

Old	State	New	
Code	Code	<u>Code</u>	Account Description
		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	Legal Council - Projects/Litigations
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

Old	State	<u>New</u>
Code	Code	Code _ Account Description
		90.000 Non-Operating Expenses
	591.00	91.000 Interest, Long Term Debt
		91.100 Loan Repayment Funded From Assessment (All parcels-65%)
		91.110 Interest
		14.100 Principle
		91.200 Loan Repayment Funded From Operations (Connected Users-35%)
		91.210 Interest
		14.200 Principle
	593.00	93.000 Loss on Disposal of Fixed Assets
	594.00	94.000 Other Non-Operating Expenses
		Asset Changes/Capital Project Expenses
		11.000 Donations of Capital Equipment
	112.00	12.000 Projects - Construction in Progress
		Project Type
		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
		Asset Changes/Bank Transfers
		23.000 Investments
		23.100 Draws From Operating Reserves
		23.200 Funding Operating Reserve Account
		23.300 Interest Earned by and Credited to Operating Reserve Account
		24.000 Restricted Assets
		24.100 < 40 yr Assets Capital Replacement Reserve Account 24.110 Draws From< 40 yr Assets Capital Replacement Reserve Account
		24.120 Funding < 40 yr Assets Capital Replacement Reserve Account
		24.130 Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account
	123.00	24.200 Assessment Reserves
		24.100 40 yr Assets Capital Replacement Reserve
		24.110 Draws-40 yr Assets Capital Replacement Reserve Account
		24.120 Funding 40 yr Assets Capital Replacement Reserve Account
	124.00	24.130 Interest - 40 yr Assets Capital Replacement Reserve Account
		24.200 System Wide Capital Improvements
		24.210 Draws from System Wide Capital Improvements Account
		24.220 Funding System Wide Capital Improvements Account
		24.230 Interest - System Wide Capital Improvements Account
		24.300 Mallo Pass Account
		24.310 Draws from (AWDF) Account
		24.320 Funding (AWDF) Account
		24.330 Interest - (AWDF) Account
		nding 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

MET REA <u>DAT</u>	DING	NO. <u>DAYS</u>	ACTIVE METERS	TOTAL <u>USAGE</u>	TOTAL <u>G.P.D.</u>	AVG. G.P.D. <u>PER HOME</u>	
		Aver	ages from 19	91 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	1 new)Aug , (1)Oct 2010
	2011	366	199	5931310	16,206	81.43600516	1-removed april, then re-added in July (1)
	2012	366	199				1 new connection September(Trout)

195 metered 4 vacant pays availilibty = 20 (BIC no Availiblity=199

Assessment Calculations and Projected Income for Fiscal Year 2012-2013 County collections 2013-2014

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2012-2013

2009-2010	2010-2011	2011-2012	Increase	Increase	New	New
Old Rate	Old Rate	Old Rate	Factor	Amount	Monthly	Yearly
6.15	6.33	6.52	0.03	0.20	\$ 6.72	\$ 80.59
6.36	6.55	6.75	0.03	0.21	\$ 6.96	\$ 83.39
3.85	3.97	4.09	0.03	0.13	\$ 4.22	\$ 50.54
1.2	1.2	1.2		0	\$ 1.20	\$ 14.40
17.56	18.05	18.56			\$ 19.10	\$ 228.92
	•	\$222.66	•			

Projected income from Assessment 2012-2013												
 stomer r Month	Fund Category	Total parcels	Customer Per Year	Fι	ınd per year	%age						
\$ 6.72	System Wide	459	80.59	\$	36,990.81	35.20%						
\$ 6.96	AWDF	459	83.39	\$	38,276.01	36.43%						
\$ 4.22	>40 Years	459	50.54	\$	23,197.86	22.08%						
\$ 1.20	Loan	459	14.40	\$	6,609.60	6.29%						
\$ 19.10			228.92									
		Grand Total Proje	ected:	\$	105,074.29	100.00%						

	0.55	0.38	0.07	
31	20344.95	14056.51	2589.36	36990.81
01	21051.81	14544.884	2679.32	38276.01
	40==0.00	001= 10		0010=00

Sys Wide \$ 36,990.8 AWDF \$ 38,276.01 >40 year \$ 23,197.86 12758.82 1623.85 23197.86 8815.19 \$ 6,609.60 462.67 6609.60 Loan 3635.28 2511.65 57791.41 39928.609 7355.27 \$ 105,074.29

Payment Installments

Assessment Calculations

December 55% April 38% June 7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 105,074.29 Minus parcels billed to Wm Moores directly: \$ 2,289.20 \$ 102,785.09 Total County collection fee:

\$ 2,055.70

The actual increase in the ENR-CCI 20 Cities Average for January 2012 is 2.2%. However, the District may increase up to 3%

132-310-05-00 228.92 132-310-06-00 228.92 132-310-07-00 228.92 132-310-08-00 228.92 132-310-09-00 228.92 132-310-10-00 228.92 132-310-11-00 228.92 228.92 228.92
132-310-06-00 228.92 132-310-07-00 228.92 132-310-08-00 228.92 132-310-09-00 228.92
132-310-06-00 228.92 132-310-07-00 228.92
132-310-06-00 228.92
132-310-05-00 228.92

This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year.

(The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

Resolution # 2012_

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCl in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2012 ENR-CCl is 2.2% (Ref: http://www.enr.com) and is under the 3% maximum. However, 0.08% deficit of 3.0% will be subtracted from the previous carryover of 5.94% making a current carryover of 5.86%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2012 ENR-CCl of 2.2% + 0.8% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2012- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2012 by the following vote:

Ayes: Jassowski, Whoteler, Harley, Morray

Noes:

Abstain:

Absent: Poling

Dated: 10-Nov-2012

Attest: Pon P. Harley
Secretary of the Board

Donald Un assource

Name	WATER BUDGET FOR THE INISH BEACH WATER DISTRICT PROPOSED BUDGET PROPOSED BUDGET							
PROPOSED BUDGET PROPOSED B	PROPOSED BUDGET PROPOSED B				I	J	K	L
PROPOSED BUIDCET PROPOSED BU	Transport PROPOSED BUDGET			SIKICI				
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Non-Operating Income	This is mostly the assessment income plus lease plus interest	4	PROPOSED BUDGET					
Non-Operating Income	This is mostly the assessment income plus lease plus interest	5						
Toward Comparing Income C	The Content of the							
Section Comparising Income Comparising Income Comparising Income Comparising Income Comparising Income Comparising Income Comparising Expenses Subsequent	Some Containing Income		ome -					
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Operating Expenses This includes loan payment and County fees for collection of the assessment Si83,688	Signature Sign	_					Ψ2/0,111	
Non-Operating Expenses This includes loan payment and Country fees for collection of the assessment \$12,267 Total Expenses Capital Improvement Projects covered by Assessment	Non- Operating Expenses This includes loan payment and County frees for collection of the assessment \$12,60°					****		
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Water Rates Based on Funding Requirements of this Budget	Water Rates Based on Funding Requirements of this Budget		Restricted Assessment Income		\$105,074			
Water Rates Based on Funding Requirements of this Budget	Water Rates Based on Funding Requirements of this Budget	44	Total Inc	come		\$295,111		
Water Rates Based on Funding Requirements of this Budget	Water Rates Based on Funding Requirements of this Budget					•		
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62		Water Rates Based on Funding Requirements of this Bu	udget				
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	47	······································					
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	48	Total Number of Users as of 9/30/13					new connections
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	49	100s of Gallons used in District per year (2012 Basis) Calend	ler Year	62,162			
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	50	Total Expenses Chargeable to Usage		\$28,679			
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	51						
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	52					<u>\$188,265</u>	
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	53	Total Expenses Chargeable to Availability		\$159,586			
57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	57 58 59 Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62	55	Usage Ch.	narge	\$0.46]	Per 100 Gallons	3	
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Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History	Treasurer 60 Presented for approval to IBWD Board of Directors (September 21, 2013) 61 Budget Updates & Revision History 62				\$132.99	Per Billing		
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61 Budget Updates & Revision History	61 Budget Updates & Revision History 62							
	62			21, 2013)				
62			dget Updates & Revision History					
	63							
63		62						

Resolution # 2013- Z

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

WHERAS, 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.

- 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".
- 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	J	
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
Rate Calculation		
Usage Rate/100 Gallons	\$0	0.46
Availability Charge/ 1 month	\$6	66.49
Availability Charge/ 2 months	\$	132.98

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- 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: 9-11-13

Attest: Don D. Harley
Secretary of the Board

Donald M. group &

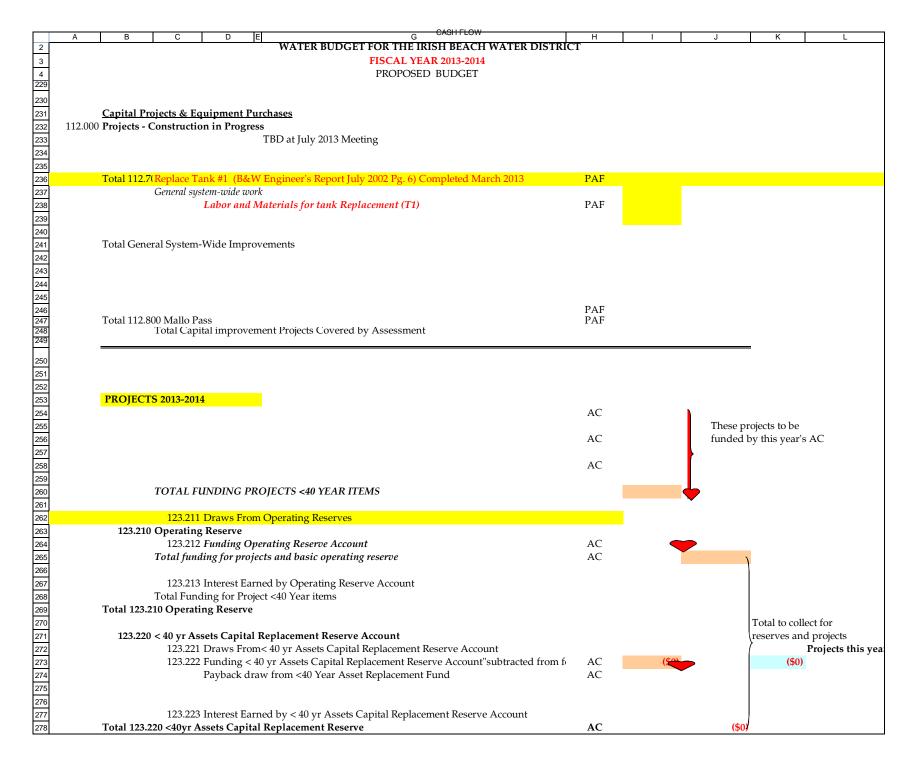
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3												R 2013-2											
4												BUDGI											
64	Package Co	ontents																					
65	_	Page 1	Summary,	Budget B	Balanc	се Ке	econcili	liation &	& Wat	er Kate	e Calcul	lation											
66		Page 2	Income																				
67 68		Page 2-3 Page 4	Expenses Capital Pro	niects																			
69		Page 4	Asset Trans																				
70		Page 5	Budget No																				
71	Income (1))	_																				
72	410.000	Operating	Revenues																				
73		411.100	Water Sales	s Residen	ntial-W	Wate	er Usag	ge											\$28,679				
74		421.300	Availability	v Charge	s														\$159,586				
75			Meter Coni																\$1,022				
76																			, ,-				
77		Total 410.0	00 Operatin	g Revenu	ıes															\$189,28	7		
78			ating Rever	~																,			
79		_	Leases (2)																\$750				
80			Interest																φ. σο				
81			492.100	Interest -	Chec	cking	g/Ope	erations	Cash	Accou	ant												
82				Interest -		_																	
83				Interest -	-		_		Replac	ement	t Reserv	e											
84				Interest -																			
85				Interest -																			
86				Interest -	-				r														
87		493.350	Property A		,	,		carr.											\$105,074				
88		1,0.000		Assessmo				Capital	l Repl	aceme	nt Rese	rve					\$23,198		φ100/07 1				
89				Assessme				-	-			1.0					\$36,991						
90				Assessm	-	-		и Сарп	tai iiii	prover	ilicitis						\$38,276						
91				Assessmo	,			rmont - I	65% /	A llocat	ed to De	rcole					\$6,610						
92		408 000					1 2	ment -	03 /0 F	Anocai	ieu io i a	arceis					Φ0,010	'					
		490.000	Other Non-		ig Kev	venu	ue																
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94				Other Re			Tuon: II	DVED															
95			498.400	Reimburs	semer	nts F	rom II	DVFD												010E 00	4		
96	T-1-1 I.																			\$105,82			
	Total Inco	ne																		\$295,11	T		
98			- >																				
99		Expenses (
100	500.000	Operating	-																				
101		510.000	Source of S	11 /								_					_						
102			511.000	Labor &	Mater	rials	For O	perating	ıg Inst	talled E	Equip. (Supervi	ision & Lal	oor & Expe	r 50%	U	C & AC		\$4,402				
103																							
104			511.100		Lab	bor f	for the	Operat	ting o	f Equip	pment,	Maintai	ining Asso	ciated Logs			\$2,602						
105					and	d Re	ecords,	, Patroll	ling Ir	ish Cr	eek, Bru	ush Cutt	ting, etc.										
106			511.200									Equipn					\$1,800	1					
107			512.000	Labor &	Mater	rials	for Ma	aintena	nce (N	Mainte	nance-S	Structur	es & Impr	ovements)	AC				\$2,712				
108			512.100		Lab	bor f	for Ma	aintenan	nce &	Repair	r of Inst	alled Ite	ems	,			\$1,712			_			
109			512.200										air of Insta	lled Items			\$1,000						
110			513.000	Power Pu								г.			UC		\$1,700		\$1,700				
111		Total 510.0	00 Source o						11	, ,	,						. ,		. ,	\$8,81	4		
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113		530.000	Water Tre																			
114								_			, .		n & Lab	or & Expe	,							
115			531.100	D Labor fo							Equip	ment,			50%	UC			\$20,	769		
116				Maintai	ining As	sociatec	d Logs a	and I	Record	is					50%	AC						
117			=04.00												***					=00		
118) Equipm				eratio	n of I	iquipme	ent				UC		50	00	\$	500		
119				Water E			aging								,						,	
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		540.000	Transmis				_															
132			541.000											or & Expe		UC	& AC		\$6,	243		
133				541.										Maintainin			\$4,24	3				
134							0				0		,	em, Brush	Cutting, e	tc.	#9 60					
135			540 000		200 Equ										1.0		\$2,00	U	0.50	227		
136			542.000						•					rovements	AC		40 -		\$10,	237		
137					100 Lab												\$8,73					
138				542.2	200 Equ	ıpment	& Supp	ones l	Maint	enance &	ъ Кера	air of li	nstalled	Items			\$1,50	U				
139			E40.00	n D 1	Dl-	. 1 (T	C ·			D:-(-:1	C /T	1	`		LIC				01	(00		
140				D Power I				ssion	and	Jistribu	tion (E	iectric,)		UC					600		
141 142		Total 540.0	544.000 100 Transn	Telepho	ne for L	Jistribul	tion								UC				\$	377	\$18,456	
172		15101 540.0	11411511	nooron ar	1311	utioi															ψισμίου	

	A B C D E G	Н	ı	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRI	CT	- I.	И.	I.	
3	FISCAL YEAR 2013-2014					
4	PROPOSED 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		\$10,066		
147	551.200 Labor for Meter Reading	UC		\$4,895		
148	551.300 Meter Intallations					
149	551.310 Labor for meter installations			\$1,022		
150	551.320 Meters					
151 152	Total 550.000 Customer Accounts				\$15,983	
153	560.000 Administrative & General					
154	561.000 Salaries	AC		\$29,047		
155	562.000 Office Supplies & Other Expenses					
155 156	562.010 Office Maintenance & Supplies		\$1,500			
157	562.020 Administrative Services (12)					
158	562.030 Outside copy work					
159	562.040 Postage		\$1,000			
160	562.050 Software		\$1,280			
160 161						
162	QB Payroll		\$750			
162 163	Billing Maintenace		\$530			
164	562.060 Licenses and Permits		\$760			
165	562.070 Memberships/Dues/Annual Fees		\$4,424			
165 166	Calif Rural Water		\$750			
167	Calif Special Districts		\$575			
168	State Water Resources Control Board		\$575			
169	Department of Health Services		\$1,170			
170	LAFCO		\$704			
170 171	State Bd of Equilization		\$650			
172	562.080 Training		\$500			
173	562.090 Advertising/noticing in paper		\$100			
173 174	562.100 Election		\$150			
175	562.110 Port-A-Potty/Garbage		\$750			
175 176	562.120 Printer and accessories		\$1,000			
177	562.140 Telephone-Administrative		\$500			
178	562.160 Internet		\$300			
179	Total 562.000 Office Supplies & Other Expenses	AC	φ230	\$12,264		

CASH FLOW

	CASH FLOW					
A	B C D E G WATER BUDGET FOR THE IRISH BEACH WATER DISTRI	CT H	I	J	K	L
2		CI				
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/Lititgation	\$5,175				
184	563.200 Auditor Contract	***	\$4,800			
185	563.400 Engineering		\$6,000			
	Total 563.000 Contractual Services	A.C.	φο,υυυ	¢4E 07E		
186		AC		\$45,975		
187	564.000 Property Insurance, Injuries and Damages		*= 000			
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	4	\$7,625		
195	565.000 Employee Retirement and Benefits	AC		\$3,503		
	565.200 Vacation	AC	фо г оо	φ3,303		
196		1.0	\$3,503	Φ Ξ 04.4		
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					4=00):=0	
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	······································				+,	
	10 Non Operating Expanses					
	00 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		Ψ2,700	\$10.212		\$3,574
				\$10,212		Φ 3,3/4
225	594.000 Other Non-Operating Expenses	1.0		#2.0 ==		
226	594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$2,055		
	.000 Non-Operating Expenses				\$12,267	_
	penses				\$195,925	



	Α	В	С	D	E			G			Н	I	J		K	L
2	•					WATER BU			ACH WATER DIS	TRICT						
3								AL YEAR 2013								
4							PRC	DPOSED BUDG	GET							
279																
		00 Operatir		;												
281	124.200	Restricted														
282		124.100				cement Reser										
283								Reserve Accoun					Tank 2			
284								t Reserve Accou				\$23,198				
285								t Reserve Accor	unt							
286						lacement Rese	erve						\$23,19	98		
287		124.200	System W													
288								ements Accoun	t			***				
289							al Improveme					\$36,991				
290		T . 11040					al Improveme	ents Account					Φ 2 < 00	11		
291					oitai in	mprovements							\$36,99	91		
292 293		124.300	Mallo Pass		(A I	MDE) A	1									
293						WDF) Account	nt					\$38,276				
295						OF) Account OF) Account						\$30,270				
296		Total 124.3				or) Account							\$38,27	76		
297			Loan Repa										φ30,27	O		
298		124.400				an Repaymer	nt Account					(\$6,610)				
299						Repayment A						\$6,610				
300		Total 124.4				repayment 11	ccourt					φο,στο	(\$	50)		
		00 Restricte		payment	70 70								(Ψ	,0)	\$98,464	
302		00 1100111010	u 1100010												Ψ>0/101	
303					Or	perating Inco	me consists of	f:								
304						Total operati				\$1	83,658					
305							ng share of loa	an			\$3,574					
306							collection fee				\$2,055					
307								ve fund / proje	ects							
308 <u>Fu</u>	nding So	ource Key:						ortion of reserv			(\$0)					
309	ŪC	Usage Cha	rge							\$1	89,287					
310		Availabilit														
311		Service As														
312		Operating														
313		<40yr Asse			nded											
314		Property A														
315	PARF	Property A	ssessment	Reserve F	und											

Page 7 of 7

Assessment Calculations and Projected Income for Fiscal Year 2012-2013 County collections 2013-2014

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2012-2013

2009-2010	2010-2011	2011-2012	Increase	Increase	New	New
Old Rate	Old Rate	Old Rate	Factor	Amount	Monthly	Yearly
6.15	6.33	6.52	0.03	0.20	\$ 6.72	\$ 80.59
6.36	6.55	6.75	0.03	0.21	\$ 6.96	\$ 83.39
3.85	3.97	4.09	0.03	0.13	\$ 4.22	\$ 50.54
1.2	1.2	1.2		0	\$ 1.20	\$ 14.40
17.56	18.05	18.56			\$ 19.10	\$ 228.92
	•	\$222.66	•			

Proje	ected income fron	n Assessment i	2012-2013			
 stomer r Month	Fund Category	Total parcels	Customer Per Year	Fι	ınd per year	%age
\$ 6.72	System Wide	459	80.59	\$	36,990.81	35.20%
\$ 6.96	AWDF	459	83.39	\$	38,276.01	36.43%
\$ 4.22	>40 Years	459	50.54	\$	23,197.86	22.08%
\$ 1.20	Loan	459	14.40	\$	6,609.60	6.29%
\$ 19.10			228.92			
		Grand Total Proje	ected:	\$	105,074.29	100.00%

	0.55	0.38	0.07	
31	20344.95	14056.51	2589.36	36990.81
01	21051.81	14544.884	2679.32	38276.01
	40==0.00	001= 10	1000 0=	

Sys Wide \$ 36,990.8 AWDF \$ 38,276.01 >40 year \$ 23,197.86 12758.82 1623.85 23197.86 8815.19 \$ 6,609.60 3635.28 462.67 6609.60 Loan 2511.65 57791.41 39928.609 7355.27 \$ 105,074.29

Payment Installments

Assessment Calculations

December 55% April 38% June 7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 105,074.29 Minus parcels billed to Wm Moores directly: \$ 2,289.20 \$ 102,785.09 Total County collection fee:

\$ 2,055.70

The actual increase in the ENR-CCI 20 Cities Average for January 2012 is 2.2%. However, the District may increase up to 3%

132-310-05-00 228.92 132-310-06-00 228.92 132-310-07-00 228.92 132-310-08-00 228.92 132-310-09-00 228.92 132-310-10-00 228.92 132-310-11-00 228.92 228.92 228.92	132-310-12-00 132-310-13-00 132-310-14-00	228.92 228.92 228.92 \$ 2,289.20	
132-310-06-00 228.92 132-310-07-00 228.92 132-310-08-00 228.92 132-310-09-00 228.92	102 010 10 00		1
132-310-06-00 228.92 132-310-07-00 228.92	102 010 00 00		
132-310-06-00 228.92	132-310-08-00	228.92	١
	132-310-07-00	228.92	ı
132-310-05-00 228.92	132-310-06-00	228.92	ı
	132-310-05-00	228.92	١

This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year.

(The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

Resolution # 2012_

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCl in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2012 ENR-CCl is 2.2% (Ref: http://www.enr.com) and is under the 3% maximum. However, 0.08% deficit of 3.0% will be subtracted from the previous carryover of 5.94% making a current carryover of 5.86%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2012 ENR-CCl of 2.2% + 0.8% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)

Donald le Jassows

Attachment 5 - <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2012- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2012 by the following vote:

Ayes: Jassowski, Whoteler, Harley, Morray

Noes:

Abstain:

Absent: Poling

Dated: 10-Nov-2012

Attest: Pon P. Harley
Secretary of the Board

	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	ncome				
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	
12 l	Expenses				
13	Operating Expenses		\$183,658		
14	Non- Operating Expenses This includes loan payment and County fees for collection of the assessment		\$12,267		
15	Cotal Expenses		•	\$195,925	
	Capital Projects and Equipment Purchases				
18	Capital Improvement Projects Covered by Assessment.				
	Assessment and Operating Reserve Changes				
21	Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)		\$105,074		
22	Deposits in Assessment Reserves				
23	Draws From Assessment Reserves (Loan Repayment & Tank #1)		-\$6,610		
25	Operating Reserves Account Deposits and Withdrawls (Not Including Interest)				
26	Deposits in Operating Reserves / Projects			\$0	
27	Budget Balance Reconciliation				
28	Expense Reconciliation				
29	Expenses Funded by Water Charges				
30	Expenses Funded from Usage Charges	\$28,679			
31	Expenses Funded from Availability Charges	\$159,586			
32	Expenses Charged Directly to Customers (Meter Connections)	\$1,022			
33	Expenses Funded by Income (Subtotal)		\$189,287		
34	Expenses Funded by Assessment	\$6,638			
35	Total Funded Expenses	\$195,925			
	ncome Reconciliation	@100 707			
37 38	Income Designated for Expenses Income Designated for Reserves (Funded by Availbility Charges)	\$189,287 \$0	\$189,287		
39	Interest Income Allowed to Accumilate in Accounts	ΨΟ	ψ109,207		
40	Reimbusements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)				
41	Lease Income from RCFPD firehouse to be either placed in reserves or used for budget shortfalls at end of year and	\$750			
42	not committed to funding expenses.				
43	Restricted Assessment Income	\$105,074			
44	Total Income		\$295,111		
45					
	Water Rates Based on Funding Requirements of this Budget				
46 47 48 49 50 51 52 53 55 56	-				
48	Total Number of Users as of 9/30/13	200			new connections
49	100s of Gallons used in District per year (2012 Basis) Calender Year	62,162			
50	Total Expenses Chargeable to Usage	\$28,679 \$150 586			
57	Expenses Chargeable to Availability Reserves Chargeable to Availability	\$159,586 \$0		\$188,265	
53	Total Expenses Chargeable to Availability	\$159,586		<u> </u>	
50	·		Pow 100 Callan		
56	Usage Charge Availability Charge		Per 100 Gallons Per Month		
57	Availability Charge		Per Billing		
58		4-0-333			
59	Treasurer				
60	Presented for approval to IBWD Board of Directors (September 21, 2013)				
61 <u>I</u>	Budget Updates & Revision History				
62					
63					
63					

Resolution # 2013- Z

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

WHERAS, 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.

- 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".
- 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	J	
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
Rate Calculation		
Usage Rate/100 Gallons	\$0	0.46
Availability Charge/ 1 month	\$6	66.49
Availability Charge/ 2 months	\$	132.98

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- 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: 9-11-13

Attest: Don D. Harley
Secretary of the Board

Donald M. Grown &

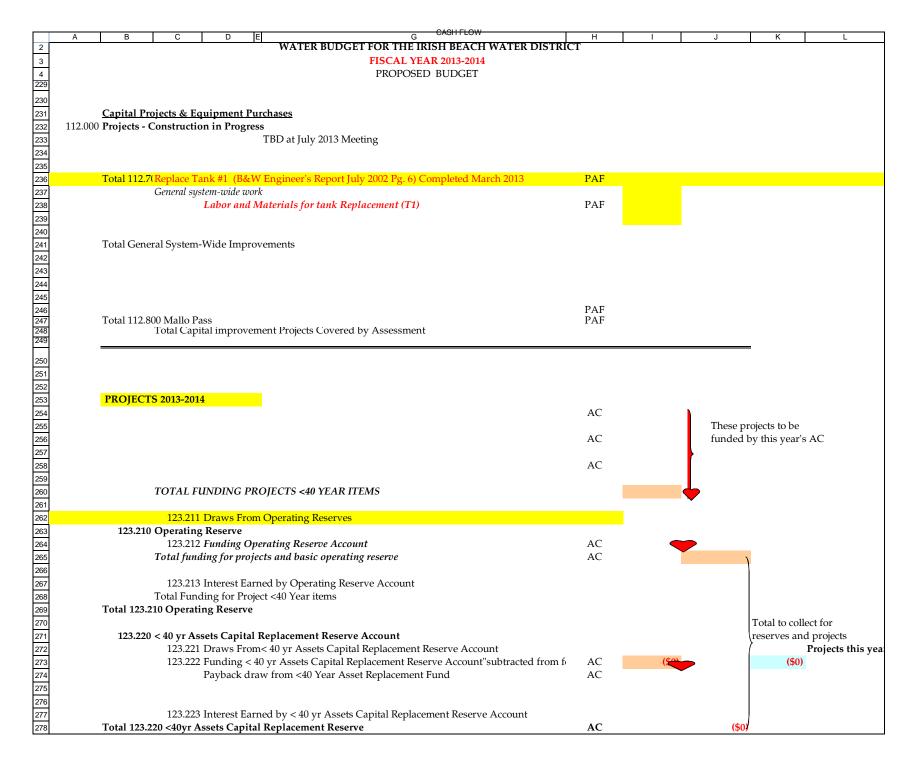
	Α	В	С	D	IFI						G				Т			1	.1	ТК		<u> </u>	
2					1-1	W	VATER	R BUDO	GET F	OR T		SH BEA	ACH WAT	ER DISTR						1 1			
3												R 2013-2											
4												BUDGI											
64	Package Co	ontents																					
65	_	Page 1	Summary,	Budget B	Balanc	се Ке	econcili	liation &	& Wat	er Kate	e Calcul	lation											
66		Page 2	Income																				
67 68		Page 2-3 Page 4	Expenses Capital Pro	niects																			
69		Page 4	Asset Trans																				
70		Page 5	Budget No																				
71	Income (1))	_																				
72	410.000	Operating	Revenues																				
73		411.100	Water Sales	s Residen	ntial-W	Wate	er Usag	ge											\$28,679				
74		421.300	Availability	v Charge	s														\$159,586				
75			Meter Coni																\$1,022				
76																			, ,-				
77		Total 410.0	00 Operatin	g Revenu	ıes															\$189,28	7		
78			ating Rever	~																,			
79		_	Leases (2)																\$750				
80			Interest																φ. σο				
81			492.100	Interest -	Chec	cking	g/Ope	erations	Cash	Accou	ant												
82				Interest -		_																	
83				Interest -	-		_		Replac	ement	t Reserv	e											
84				Interest -																			
85				Interest -																			
86				Interest -	-				r														
87		493.350	Property A		,	,		carr.											\$105,074				
88		1,0.000		Assessmo				Capital	l Repl	aceme	nt Rese	rve					\$23,198		φ100/07 1				
89				Assessme				-	-			1.0					\$36,991						
90				Assessm	-	-		и Сарп	tai iiii	prover	ilicitis						\$38,276						
91				Assessmo	,			rmont - I	65% /	A llocat	ed to De	rcole					\$6,610						
92		408 000					1 2	ment -	03 /0 F	Anocai	ieu io i a	arceis					Φ0,010	'					
		490.000	Other Non-		ig Kev	venu	ue																
93			498.110		C 1.	_																	
94				Other Re			Tuon: II	DVED															
95			498.400	Reimburs	semer	nts F	rom II	DVFD												010E 00	4		
96	T-1-1 I.																			\$105,82			
	Total Inco	ne																		\$295,11	T		
98			- >																				
99		Expenses (
100	500.000	Operating	-																				
101		510.000	Source of S	11 /								_					_						
102			511.000	Labor &	Mater	rials	For O	perating	ıg Inst	talled E	Equip. (Supervi	ision & Lal	oor & Expe	r 50%	U	C & AC		\$4,402				
103																							
104			511.100		Lab	bor f	for the	Operat	ting o	f Equip	pment,	Maintai	ining Asso	ciated Logs			\$2,602						
105					and	d Re	ecords,	, Patroll	ling Ir	ish Cr	eek, Bru	ush Cutt	ting, etc.										
106			511.200									Equipn					\$1,800	1					
107			512.000	Labor &	Mater	rials	for Ma	aintena	nce (N	Mainte	nance-S	Structur	es & Impr	ovements)	AC				\$2,712				
108			512.100		Lab	bor f	for Ma	aintenan	nce &	Repair	r of Inst	alled Ite	ems	,			\$1,712			_			
109			512.200										air of Insta	lled Items			\$1,000						
110			513.000	Power Pu								г.			UC		\$1,700		\$1,700				
111		Total 510.0	00 Source o						11	, , ,	,						. ,		. ,	\$8,81	4		
				- · · · · · · · · · · · ·	/															+-,			

	Α	В	С	D	E					G					Н		I		J		K	L
2						WATE	ER BUL	JGET						R DISTR	ICT							
3										CAL YE			4									
4									PR	COPOSE	D BUI	DGET										
112																						
113		530.000	Water Tre																			
114								_			, .		n & Lab	or & Expe	,							
115			531.100	D Labor fo							Equip	ment,			50%	UC			\$20,	769		
116				Maintai	ining As	sociatec	d Logs a	and I	Record	is					50%	AC						
117			=04.00												***					=00		
118) Equipm				eratio	n of I	iquipme	ent				UC		50	00	\$	500		
119				Water E			aging								,						,	
120				O Analyti												110			# 4	- 00		
121			531.3	3 Analyti	cal Testi	ng									4.000/	UC			\$4,	.500		
122			F01 400			E:1. :	0	1.							100%	AC			Φ1	100		
123				Chemic					(3.4		C.		о т		UC					400		
124			532.000											rovements	AC		ф2 Г Г	0	\$3,	758		
125 126					100 Lab									. J Tr			\$3,55					
_			E22.000								ice & K	kepair (or install	ed Items	UC		\$20	U	Φ1	500		
127 128		Total 530.0				30 10F 1	reatme	nt (E	lectric)					UC				\$1,	.500	\$32,427	
131																					Ψ32,421	
		540.000	Transmis				_															
132			541.000											or & Expe		UC	& AC		\$6,	243		
133				541.										Maintainin			\$4,24	3				
134							0				0		,	em, Brush	Cutting, e	tc.	#9 60					
135			540 000		200 Equ										1.0		\$2,00	U	0.50	227		
136			542.000						•					rovements	AC		40 -		\$10,	237		
137					100 Lab												\$8,73					
138				542.2	200 Equ	ıpment	& Supp	ones l	Maint	enance &	ъ Кера	air of li	nstalled	Items			\$1,50	U				
139			E40.00	n D 1	Dl-	. 1 (T	C ·			D:-(-:1	C /T	1	`		LIC				01	(00		
140				D Power I				ssion	and	Jistribu	tion (E	iectric,)		UC					600		
141 142		Total 540.0	544.000 100 Transn	Telepho	ne for L	Jistribul	tion								UC				\$	377	\$18,456	
172		15101 540.0	11411511	nooron ar	1311	utioi															ψισμίου	

	A B C D E G	Н	ı	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRI	CT	- I.	И.	I.	
3	FISCAL YEAR 2013-2014					
4	PROPOSED 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		\$10,066		
147	551.200 Labor for Meter Reading	UC		\$4,895		
148	551.300 Meter Intallations					
149	551.310 Labor for meter installations			\$1,022		
150	551.320 Meters					
151 152	Total 550.000 Customer Accounts				\$15,983	
153	560.000 Administrative & General					
154	561.000 Salaries	AC		\$29,047		
155	562.000 Office Supplies & Other Expenses					
155 156	562.010 Office Maintenance & Supplies		\$1,500			
157	562.020 Administrative Services (12)					
158	562.030 Outside copy work					
159	562.040 Postage		\$1,000			
160	562.050 Software		\$1,280			
160 161						
162	QB Payroll		\$750			
162 163	Billing Maintenace		\$530			
164	562.060 Licenses and Permits		\$760			
165	562.070 Memberships/Dues/Annual Fees		\$4,424			
165 166	Calif Rural Water		\$750			
167	Calif Special Districts		\$575			
168	State Water Resources Control Board		\$575			
169	Department of Health Services		\$1,170			
170	LAFCO		\$704			
170 171	State Bd of Equilization		\$650			
172	562.080 Training		\$500			
173	562.090 Advertising/noticing in paper		\$100			
173 174	562.100 Election		\$150			
175	562.110 Port-A-Potty/Garbage		\$750			
175 176	562.120 Printer and accessories		\$1,000			
177	562.140 Telephone-Administrative		\$500			
178	562.160 Internet		\$300			
179	Total 562.000 Office Supplies & Other Expenses	AC	φ230	\$12,264		

CASH FLOW

	CASH FLOW					
A	B C D E G WATER BUDGET FOR THE IRISH BEACH WATER DISTRI	CT H	I	J	K	L
2		CI				
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/Lititgation	\$5,175				
184	563.200 Auditor Contract	***	\$4,800			
185	563.400 Engineering		\$6,000			
	Total 563.000 Contractual Services	A.C.	φο,υυυ	¢4E 07E		
186		AC		\$45,975		
187	564.000 Property Insurance, Injuries and Damages		*= 000			
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	4	\$7,625		
195	565.000 Employee Retirement and Benefits	AC		\$3,503		
	565.200 Vacation	AC	фо г оо	φυ,υυυ		
196		1.0	\$3,503	Φ Ξ 04.4		
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					4=00):=0	
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	······································				+,	
	10 Non Operating Expanses					
	00 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		Ψ2,700	\$10.212		\$3,574
				\$10,212		Φ 3,3/4
225	594.000 Other Non-Operating Expenses	1.0		#2.0 ==		
226	594.100 Mendocino County Assessment Collection Fee (2%)	AC		\$2,055		
	.000 Non-Operating Expenses				\$12,267	_
	penses				\$195,925	



	Α	В	С	D	E			G			Н	I	J		K	L
2	•					WATER BU			ACH WATER DIS	TRICT						
3								AL YEAR 2013								
4							PRC	DPOSED BUDG	GET							
279																
		00 Operatir		;												
281	124.200	Restricted														
282		124.100				cement Reser										
283								Reserve Accoun					Tank 2			
284								t Reserve Accou				\$23,198				
285								t Reserve Accor	unt							
286						lacement Rese	erve						\$23,19	98		
287		124.200	System W													
288								ements Accoun	t			***				
289							al Improveme					\$36,991				
290		T . 11040					al Improveme	ents Account					Φ 2 < 00	11		
291					oitai in	mprovements							\$36,99	91		
292 293		124.300	Mallo Pass		(A I	MDE) A	1									
293						WDF) Account	nt					\$38,276				
295						OF) Account OF) Account						\$30,270				
296		Total 124.3				or) Account							\$38,27	76		
297			Loan Repa										φ30,27	O		
298		124.400				an Repaymer	nt Account					(\$6,610)				
299						Repayment A						\$6,610				
300		Total 124.4				repayment 11	ccourt					φο,στο	(\$	50)		
		00 Restricte		payment	70 70								(Ψ	,0)	\$98,464	
302		00 1100111010	u 1100010												Ψ>0/101	
303					Or	perating Inco	me consists of	f:								
304						Total operati				\$1	83,658					
305							ng share of loa	an			\$3,574					
306							collection fee				\$2,055					
307								ve fund / proje	ects							
308 <u>Fu</u>	nding So	ource Key:						ortion of reserv			(\$0)					
309	ŪC	Usage Cha	rge							\$1	89,287					
310		Availabilit														
311		Service As														
312		Operating														
313		<40yr Asse			nded											
314		Property A														
315	PARF	Property A	ssessment	Reserve F	und											

Page 7 of 7

Assessment Calculations and Projected Income for Fiscal Year 2013-2014 County collections 2014-2015

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2013-2014

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	2012-2013 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	6.72	0.03	0.20 \$	6.92	\$ 83.06
6.36	6.55	6.75	6.96	0.03	0.21	7.17	\$ 85.87
3.85	3.97	4.09	4.22	0.03	0.13	4.35	\$ 52.03
1.2	1.2	1.2	1.2		1.2 \$	1.20	\$ 14.40
17.56	18.05	18.56	19.1		•	19.64	\$ 235.35
		\$222.66	228 92				

Projected income from Assessment 2013-2014												
	istomer r Month	Fund Category	Total parcels	Customer Per Year	Fu	nd per year	%age					
\$	6.92	System Wide	459	83.06	\$	38,125.46	35.29%					
\$	7.17	AWDF	459	85.87	\$	39,412.31	36.48%					
\$	4.35	>40 Years	459	52.03	\$	23,880.30	22.11%					
\$	1.20	Loan	459	14.40	\$	6,609.60	6.12%					
\$	19.64			235.35								
			Grand Total Project	ted:	\$	108,027.68	100.00%					

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 38,125.46	20969.00	14487.676	2668.78	38125.46
AWDF	\$ 39,412.31	21676.77	14976.678	2758.86	39412.31
>40 year	\$ 23,880.30	13134.17	9074.52	1671.62	23880.30
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		59415.77	41050.897	7562.01	\$ 108,027.68

Payment Installments

December 55% April 38% June 7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

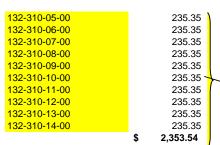
Therefore, the total assessment is: \$ 108,027.68

Minus parcels billed to Wm Moores directly: \$ 2,353.54

Total \$ 105,674.14

County collection fee: \$ 2,113.48

The actual increase in the ENR-CCI 20 Cities Average for January 2013 is 2.9%. However, the District may increase up to 3%



This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year.

(The reason the District must send a separate bill is because the property.)

(The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

Resolution # 2014-

Resolution of the Board of the Irish Beach Water District Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2013 ENR-CCI is 2.9% (Ref: http://www.enr.com) and is under the 3% maximum. However, 0.1% deficit of 3.0% will be subtracted from the previous carryover of 5.86% making a current carryover of 5.76%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2013 ENR-CCI of 2.9% + 0.1% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 AWDF (ALTERNATE WATER DEVELOPMENT FUND) Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

	was considered and adopted by the Directors of the Irish Beach eld, 2014 by the following vote:
Ayes:	
Noes:	
Abstain:	
Absent:	$c \rightarrow A \rightarrow A \rightarrow A$
Dated:	President Largo President

Allest: 19 cm Harley Secretary of the Bodra

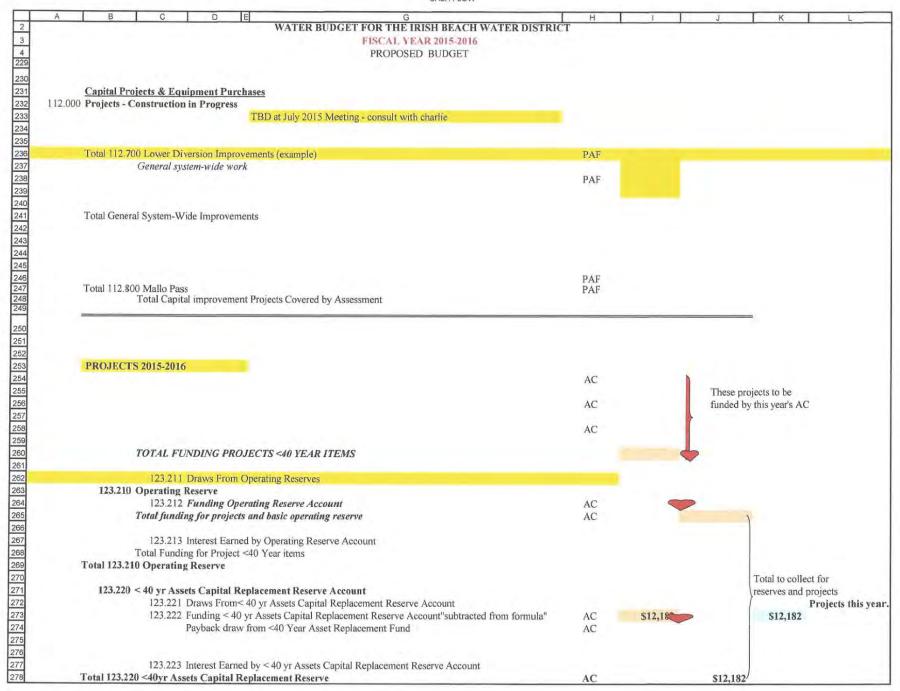
I A	BCD	E G H		J	К	
		WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT				
		FISCAL YEAR 2015-2016				
		PROPOSED BUDGET				
Income						
Income	Operating Income	(See Row 298 for explanation of composition of income)		\$196,701		
	Non-Operating Income	This is mostly the assessment income plus lease plus interest		→ \$111,069		
Total Incom		This is mostly the assessment meshe plas reads plas mestes		4.134	\$307,770)
Expenses						
	Operating Expenses			\$178,890		
	Non-Operating Expenses	This includes loan payment and County fees for collection of the assessment		\$12,267		
Total Expe	nses				\$191,157	7
Capital Pro	jects and Equipment Purchases					
	Capital Improvement Projects Cov	vered by Assessment.				
Assessment	t and Operating Reserve Changes					
		posits and Withdrawls (Not Including Interest)				
	Deposits in Assessm			\$111,069		
		nent Reserves (Loan Repayment & Projects)		-\$6,610		
		osits and Withdrawls (Not Including Interest)				
	Deposits in Operatin	g Reserves / Projects			\$12,182	
Company Da		Budget Balance Reconciliation				
Expense Re	CONCINATION Expenses Funded by Water Charg	ac.				
	Expenses Funded by Water Charg		\$35,076			
		om Availability Charges	\$148,197			
1	Expenses Charged Directly to Cus		\$1,246			
		Expenses Funded by Income (Subtotal)		\$184,519		
	Expenses Funded by Assessment		\$6,638			
		Total Funded Expenses	\$191,157			
Income Rec			\$184,519			
	Income Designated for Expenses Income Designated for Reserves (Funded by Availbility Charges)	\$12,182	\$196,701		
	Interest Income Allowed to Accum	nilate in Accounts	4.4-3.4-			
	Reimbusements, Late Fees, & Pen	alties Not Budgeted for Expenses (Unacceptable High Uncertainty)				
	not committed to funding expense	ouse to be either placed in reserves or used for budget shortfalls at end of year and				
	Restricted Assessment Income	65,	\$111,069			
	restricted Assessment meetine	Total Income	\$111,000	\$307,770		
		Total Hootie		4501,170		
		Water Rates Based on Funding Requirements of this Budget				
1						
	APPARENT TARREST PARENTS	Total Number of Users as of 9/30/15	201			new connections
	VERIFY WITH DEWEY	100s of Gallons used in District per year (2014 Basis) Calender Year Total Expenses Chargeable to Usage	69,353 \$35,076			LAST YEAR 7
		Expenses Chargeable to Availability	\$148,197			
1		Expenses Chargeable to Availability Reserves Chargeable to Availability	\$12,182		\$195,455	>40 YEAR RES
		Total Expenses Chargeable to Availability	\$160,379			
		Usage Charge		r 100 Gallons		USAGE DOWN
		Availability Charge	\$66.49 Pe \$132.98 Pe			no change
			3134.90 Fe	Daning		no change
		Treasurer				
		Presented for approval to IBWD Board of Directors ()				
Budget Upda	ates & Revision History	CARLO CONTROL AND AND ASSESSMENT AND ASSESSMENT AND				

A	В	C	D E				G				Н			J		K	L
				WATE	ER BUDG				H WATER D	ISTRICT							
						FIS	CAL YEAR	R 2015-201	16								
Package Co						PI	ROPOSED	BUDGET									
Package Co		2	15.4		edil.												
	Page 1	Summary, Budg	get Balance I	Reconciliatio	on & Water	er Rate Ca	alculation										
	Page 2	Income															
	Page 2-3 Page 4	Expenses Capital Projects															
	Page 4	Asset Transfers															
	Page 5	Budget Notes															
Income (1)		9															
	Operating	Revenues															
		Water Sales Res	sidential-Wa	ter Usage										\$35,07	76		
		Availability Cha		iter osuge										\$160.37			
		Meter Connection												\$1,24			
	421.310	Wieter Confiection	DIIS											p1,27	10.		
	Total 410 0	M Operating Day	201100													\$196,701	
100 000		00 Operating Rev	citues												,	p170,701	
490.000		ting Revenues															
	491.000	Leases (2) Interest															
	492.000	492.100 Inte	rest Charle	ina/Onaratio	one Coch	Aggount											
						Account											
		492.200 Inte				D	555.245										
		492.300 Inte															
		492.400 Inte															
		492,500 Inte				vements	Account										
		492.600 Inte			t										-0		
	493.350	Property Assess										1411	74.44	\$111,06	59		
		493.351 Ass	Activities and the second		A								,609				
		493.352 Ass	the second secon		Capital Imp	provemen	nts						,242				
		493.353 Ass	essment-(A'	WDF)									,608				
		493.354 Ass	essment-Lo	an Repaymer	nt - 65% A	Allocated	to Parcels					\$6	,610				
	498.000	Other Non-Oper	rating Reven	nue													
		498.110 Cop	pies														
		498.310 Oth	er Refunds														
		498.400 Rei	mbursement	ts From IBVI	FD												
															3	\$111,069	
Total Incon	ne														- 3	\$307,770	
	Expenses (1	1															
500,000	Operating																
2001000		Source of Supply	v														
	510.000			ials For Oper	rating Inst	talled For	in (Supervi	ision & Lal	bor & Expense	9.)	50%	UC & A	C	\$4,40)2		
		311.000 Lab	or be ividien	idis i oi opei	dung mou	anea Equ	aip. (Super v	ision ee Du	boi ee Experis	-)	2070	oc te i		W 13 12			
in a		511.100	1.6	har for the	Inaration	of Fauir	mant Maint	aining Ass	oninted I non			\$2	.602				
		311.100							ociated Logs			.02	,002				
		511 200		d Records, P								gt 1	200				
		511.200	Eq	quipment & S	supplies fo	or Operat	tion of Equip	pinent	ZODOWAL V		AC	31	,800	00.71	12		
		512.000 Lab	or & Materi	ials for Main	itenance (N	Maintena	nce-Structur	res & Impre	ovements)		AC	gi. v	710	\$2,71	12		
		512.100		bor for Main									,712				
		512.200		quipment & S				epair of Ins	talled Items				,000		2.0		
		513.000 Pow		ed for Source	e of Supply	y (Electri	ic)				UC	\$1	,700	\$1,70	00		
	Total 510.0	00 Source of Sup	ply													\$8,814	

T A	B C D E G	Н		j	К	L
3 4	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT FISCAL YEAR 2015-2016 PROPOSED BUDGET					
112 113 114 115 116	530.000 Water Treatment 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	50% 50%	UC AC	\$21,640		
118	531.200 Equipment & Supplies for Operation of Equipment 531.500 Water Eye / Satellite Paging	UC UC	1500 732	\$2,232		
120 121 122	531.300 Analytical Testing 531.3 Analytical Testing	100%	UC AC	\$4,500		
123 124	531.400 Chemicals and Filtering Supplies 532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)	UC AC		\$1,400 \$4,190		
125	532.100 Labor for Maintenance & Repair of Installed Items		\$3,558 \$632			
126 127 128	532.200 Equipment & Supplies for Maintenance & Repair of Installed Items 533.000 Power Purchased for Treatment (Electric) Total 530.000 Water Treatment	UC	5032	\$1,500	\$35,461	
131 132 133 134 135	540.000 Transmission and Distribution 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. 541.200 Equipment & Supplies for Operation of Installed Items	50%	UC & AC \$4,243 \$2,000	\$6,243		
136 137 138 139	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements) 542.100 Labor for Maintenance & Repair of Installed Items 542.200 Equipment & Supplies Maintenance & Repair of Installed Items	AC	\$8,737 \$1,500	\$10,237		
140 141 142	543.000 Power Purchased for Transmission and Distribution (Electric) 544.000 Telephone for Distribution Total 540.000 Transmission and Distribution	UC UC		\$1,600 \$377	\$18,456	

	A B C	D E	G	Н		J	K	L
3 4 143		WATER BUDG	ET FOR THE IRISH BEACH WATER DISTRICT FISCAL YEAR 2015-2016 PROPOSED BUDGET					
143	550.000 Customer Ac	counts						
145			for Customer Accounting and Collection					
145 146	301.003	551.100 Labor for Billing	tor customer Accounting and concerton	50%	UC & AC	\$10,000		
147		551.200 Labor for Meter Reading		UC	oc a ne	\$4,125		
148		551.300 Meter Intallations		00		UT, 125		
149		551.310 Labor for meter installation	ons			\$1,246		
150		551.320 Meters				V1,210		
151	Total 550.000 Customer	Accounts					\$15,371	
152 153	560.000 Administrativ	ve & General						
154	561.000 8			AC		\$20,529		
155		Office Supplies & Other Expenses		ric		Q20,029		
155 156		562.010 Office Maintenance & Su	pplies		\$1,500			
157		562.020 Administrative Services (4.,,			
158		562.030 Outside copy work						
159		562.040 Postage			\$1,000			
158 159 160 161 162 163 164		562.050 Software			\$1.280			
162		QB Payroll			\$750			
163		Billing Maintenace			\$530			
164		562.060 Licenses and Permits			\$760			
165		562.070 Memberships/Dues/Annua	al Fees		\$4,424			
166		Calif Rural Water	1.1.400		\$750			
167		Calif Special Districts			\$575			
168		State Water Resources Co	ntrol Board		\$575			
169		Department of Health Service	vices		\$1,170			
170		LAFCO			\$704			
171		State Bd of Equilization			\$650			
172		562.080 Training			\$500			
173		562.090 Advertising/noticing in pa	per		\$100			
174		562.100 Election			\$150			
166 166 167 168 169 170 171 172 173 174 175 176		562.110 Port-A-Potty/Garbage			\$750			
176		562.120 Printer and accessories			\$1,000			
177		562.140 Telephone-Administrative			\$500			
178		562.160 Internet			\$300			
179	Total 562.000	Office Supplies & Other Expenses		AC		\$12,264		

	A B C D E G	Н		J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER	DISTRICT				
3	FISCAL YEAR 2015-2016					
4 180	PROPOSED BUDGET					
180	563.000 Contractual Services					
181	563.100 Legal Attorney	444444	\$35,175			
182	563-110 Legal - General Counsel	\$30,000				
183 184	563-120 Legal - Lititgation	\$5,175	*****			
184	563.200 Auditor Contract		\$4,800			
185	563.400 Engineering	16.775	\$6,000	W.O.C.O.C.T.		
186	Total 563.000 Contractual Services	AC		\$45,975		
187	564.000 Property Insurance, Injuries and Damages		*****			
188 189	564.100 Ins General/Liability		\$5,000			
189	564.200 Workman's Comp.		44.482			
190 191	564.210 Workman's Comp Water		\$2,100			
191	564.220 Workman's Comp Directors		\$125			
192	564.230 Workman's Comp Admin		\$300			
193 194	564.400 Insurance - Bonded	100	\$100	200		
194	Total 564.000 Property Insurance, Injuries and Damages	AC		\$7,625		
195	565.000 Employee Retirement and Benefits	AC	22100	\$5,266		
196 197	565.2 Vacation & Sick Leave		\$5,266	A Continue		
197	565.100 Payroll Taxes	AC	4.00	\$6,879		
198 199	FICA		\$5,187			
199	Medicare		\$1,213			
200	Training Tax		\$30			
201	UI Contributions		\$449			
202						
203	500000000000000000000000000000000000000					
200 201 202 203 204 205	569.000 Other Administrative Expenses				\$98,538	
206	Som cooks from the case General				370,000	
206 207 208	570.000 Other Operating Expenses					
208	Depreciation & Amortization (10)					
209	Taxes	AC				
210	573.000 Other Operating Expenses	AC				
211	573.100 Vehicle Operation for Operations	50%	UC & AC	\$2,000		
212	573.200 Misc Expenses	AC	ocure	\$250		
213	Total 570.000 Other Operating Expenses	ne.		Ψ250	\$2,250	
	otal 500,000 Operating Expenses				\$178,890	
215	- Land and and an and an				41 10,020	
216	590.000 Non-Operating Expenses					
217	591.000 Interest, Long Term Debt					
218	591.000 Interest, Long Term Deot 591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF		\$6,638		
219	591.110 Loan Repayment Funded From Assessment (All parcers-65%)	FAF	\$508	φυ,036		
_ 10	214.100 Principal		\$6,130			
220	591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC	30,130	\$3,574		
220		AC	\$273	\$3,374		
221						
221	591.210 Interest					
221 222 223	591.210 Interest 214.200 Principal		\$3,301	\$10.212		¢2 574
221 222 223 224	591.210 Interest 214.200 Principal Total 591.000 Interest, Long Term Debt			\$10,212		\$3,574
221 222 223 224 225	591.210 Interest 214.200 Principal Total 591.000 Interest, Long Term Debt 594.000 Other Non-Operating Expenses	ÁC				\$3,574
221 222 223 224 225 226	591.210 Interest 214.200 Principal Total 591.000 Interest, Long Term Debt	AC		\$10,212 \$2,055	\$12,267	\$3,574



PROPOSED BUDGET cement Reserve Account accement Reserve Account lacement Reserve Account lacement Reserve Account lacement Reserve Account convergence Account		Tan \$24,609 \$39,242	\$24,609 \$39,242		UPDATE
PROPOSED BUDGET cement Reserve Account accement Reserve Account lacement Reserve Account Improvements Account		\$24,609	\$24,609		UPDATE
cement Reserve Account acement Reserve Account lacement Reserve Account Improvements Account provements Account		\$24,609	\$24,609		UPDATE
cement Reserve Account acement Reserve Account lacement Reserve Account Improvements Account provements Account		\$24,609	\$24,609		UPDATE
Improvements Account		\$24,609	\$24,609		UPDATE
Improvements Account		\$24,609	\$24,609		UPDATE
Improvements Account		\$24,609	\$24,609		UPDATE
Improvements Account		\$24,609	\$24,609		UPDATE
Improvements Account		\$24,609	\$24,609		DEDME
Improvements Account provements Account					
Improvements Account provements Account		\$39,242			
provements Account		\$39,242			
provements Account		\$39,242	\$39,242		
provements Account		\$39,242	\$39,242		
provements Account		\$39,242	\$39,242		
provements Account			\$39,242		
	(1)		\$39,242		
		\$40,608			
			\$40,608		
			010,000		
ount		(\$6.610)			
t		\$6,610			
t.		\$0,010	7001		
			(30)	\$104.450	6
				\$104,439	
	A = 0 000				
	Exercise Control of the Control of t				
	\$2,055				
40 year portion of reserve fund	\$12,182				
	\$196,701				
1	consists of: expenses hare of loan lection fee basic reserve fund / projects <40 year portion of reserve fund	expenses \$178,890 hare of loan \$3,574 lection fee \$2,055 basic reserve fund / projects	expenses \$178,890 hare of loan \$3,574 lection fee \$2,055 basic reserve fund / projects <40 year portion of reserve fund \$12,182	expenses \$178,890 hare of loan \$3,574 lection fee \$2,055 basic reserve fund / projects <40 year portion of reserve fund \$12,182	\$104,459 consists of: expenses \$178,890 hare of loan \$3,574 lection fee \$2,055 basic reserve fund / projects <40 year portion of reserve fund \$12,182

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

rates set in County

Projected Calculation for new assessment rates for 2014-2015

2014-15 collects 15-16

	riojecteu	Calculation for i	ich assessine	tibles for Zuly-	EVIU		2014-13		CONSCIS 13-
2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	2012-2013 Old Rate	2013-2014	Increase Factor	Increase Amount	New Month	M	New Yearty
6.15	6.33	6.52	6.72	6.92	0.03	0.21	\$ 7.	13	\$ 85,49
6.36	6.55	6.75	6.96	7.17	0.03	0.22	\$ 7.	39	\$ 88.47
3.85	3.97	4.09	4.22	4.35	0.03	0.13	\$ 4.	48	\$ 53.62
1.2	1.2	2 1.2	1.2	1.2		1.2	\$ 1.	20	\$ 14.40
17.56	18.05	18.56	19.1	19.64	300 884 280 980 000 980 000 980 000		\$ 20.	19	\$ 241.98
7000 NAVA 1000 NA		\$222.66	228.92	235.36			3		

Customer Per Month			Customer Per Year	Fund per year	%age	
\$ 7.13	System Wide	459	85.49	\$ 39,241.75	35.33%	
\$ 7.39	AWDF	459	88.47	\$ 40,608.28	36.56%	
\$ 4.48	>40 Years	459	53.62	\$ 24,608.64	22.16%	
s 1.20	Loan	459	14.40	\$ 6,609,60	5.95%	

	A:	ssessment Cak	culations		
		0.55	0.38	0.07	
Sys Wide	\$ 39,241.75	21582.96	14911.87	2746.92	39241.75
AWDF	\$ 40,608.28	22334.55	15431.15	2842.58	40608.28
>40 year	\$ 24,608.64	13534.75	9351.28	1722.61	24608.64
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		61088.10	42206.32	7774.85	\$ 111,068,28

Payment installments December 55% April 38% June 7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is:	\$ 111,068.28
Minus parcels billed to Wm Moores directly:	\$ 2,419.78
Total	\$ 108,648.49
County collection fee:	\$ 2,172.97

The actual increase in the ENR-CCI 20 Cities Average for January 2014 is 2.4%. However, the District may increase up to 3%

	\$ 2,419.78	
132-310-14-00	241.98	
132-310-13-00	241.98	
132-310-12-00	241.98	
132-310-11-00	241.98	
132-310-10-00	241.98	}
132-310-09-00	241.98	
132-310-08-00	241.98	
132-310-07-00	241.98	
132-310-06-00	241.98	
132-310-05-00	241.98	
	Annual Market Control of the Control	

This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year. (The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

4

4

I think this is good for may 201

Assessment Calculations and Projected Income for Fiscal Year 2015-2016 County Collects in 2016-2017

2016-2017 is the 15th year of Assessment Collections

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2015-2016

set 15-16 collect 16-17

1 Tojected Odiodiation for their assessment rates for 2010								JUL 1	0 10	COII	COL 10 11
2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Increase	N	ew		New
Old Rate	Old Rate	Old Rate	Old Rate	Old Rate		Factor	Amount	Moi	nthly	١	Yearly
6.15	6.33	6.52	6.72	6.92	7.13	0.03	0.21	\$	7.34	\$	88.13
6.36	6.55	6.75	6.96	7.17	7.39	0.03	0.22	\$	7.61	\$	91.34
3.85	3.97	4.09	4.22	4.35	4.48	0.03	0.13	\$	4.61	\$	55.37
1.2	1.2	1.2	1.2	1.2	1.2		1.2	\$	1.20	\$	14.40
17.56	18.05	18.56	19.1	19.64	20.20			\$ 2	20.76	\$	249.24
		\$222.66	228.92	235.36	242.03						

	Projected income from Assessment 2015-2016									
Customer		Fund	Total parcels	Customer	Fu	ınd per year	0/			
re	Per Month Category			Per Year			%age			
\$	7.34	System Wide	459	88.13	\$	40,451.49	35.36%			
\$	7.61	AWDF	459	91.34	\$	41,925.24	36.65%			
\$	4.61	>40 Years	459	55.37	\$	25,415.02	22.22%			
\$	1.20	Loan	459	14.40	\$	6,609.60	5.78%			
\$	20.76			249.24						
			\$	114,401.35	100.00%					

Assessment Calculations								
		0.55	0.38	0.07				
Sys Wide	\$ 40,451.49	22248.32	15371.57	2831.60	40451.49			
AWDF	\$ 41,925.24	23058.88	15931.59	2934.77	41925.24			
>40 year	\$ 25,415.02	13978.26	9657.71	1779.05	25415.02			
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60			
		62921 29	43472 89	8008 16	\$ 114 401 35			

A ------- C-l---l----

draft for15-16 for use in 16-17

need resolution july 16 meetil

Payment Installments December 55% 38% April June 7%

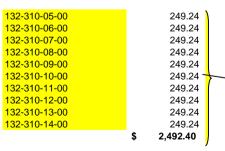
Bill has requested the District bill him separately for the 10 units in Unit 8. That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 114,401.35 Minus parcels billed to Wm Moores directly: \$ 2,492.40 Total \$ 111,908.95

2,238.18

County collection fee:

The actual increase in the ENR-CCI 20 Cities Average for January 2016 2.97% However, the District may increase up to 3%



This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year. (The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send

collect.)