

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
5									<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>		
6						-							
7	<b>Income</b>												
8		Operating Income				(See Row 303 for explanation of composition of income)				\$324,850			
9		Non-Operating Income											
10		Total Income									\$324,850		
12	<b>Expenses</b>												
13		Operating Expenses								\$226,826			
14		Non- Operating Expenses								\$45,800			
15		Total Expenses									\$272,626		
17	<b>Capital Projects and Equipment Purchases</b>												
18		Capital Improvement Projects Covered by Assessment.											
20	<b>Assessment and Operating Reserve Changes</b>												
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)											
22		Deposits in Assessment Reserves											
23		Draws From Assessment Reserves (Loan Repayment & Projects)											
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)											
26		Deposits in Operating Reserves / Capital Projects									\$52,224		
27						<u>Budget Balance Reconciliation</u>							
28	<u>Expense Reconciliation</u>												
29		Expenses Funded by Water Charges											
30		Expenses Funded from Usage Charges						\$54,808					
31		Expenses Funded from Availability Charges						\$217,446					
32		Expenses Charged Directly to Customers (Meter Connections)						\$372					
33						Expenses Funded by Income (Subtotal)				\$272,626			
34		Expenses Funded by Assessment											
35						Total Funded Expenses				\$272,626			
36	<u>Income Reconciliation</u>												
37		Income Designated for Expenses						\$272,626					
38		Income Designated for Reserves (Funded by Availability Charges)						\$52,224		\$324,850			
39		Interest Income Allowed to Accumilate in Accounts											
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)											
41													
42													
43		Restricted Assessment Income											
44						Total Income				\$324,850			
45													
46	<b><u>Water Rates Based on Funding Requirements of this Budget</u></b>												
47													
48		Total Number of Users as of 9/30/21						207					2 new connections
49		100s of Gallons used in District per year (Fiscal year)						82,160					2015 71,798 HUNDREDS GALS
50		Total Expenses Chargeable to Usage						\$54,808					2016-58,547 Hundreds of gallons
51		Expenses Chargeable to Availability						\$217,446					2017 - 60,975 Hundreds Gallons
52		Reserves Chargeable to Availability						\$52,224			\$324,478		2018 - 60,404 Hundreds of Gallons
53		Total Expenses Chargeable to Availability						\$269,670					2019 - 63,243 Hundreds of Gallons
54													7/20-21 - 82,160 Hundreds of Gallons
55						Usage Charge		\$0.67	Per 100 Gallons				0.65
56						Availability Charge		\$108.56	Per Month				85.50
57								\$217.13	Per Billing				23.06
58													171
59													46.12
59						Treasurer							Note:
60						Presented for approval to IBWD Board of Directors ( )							Operating loan payments scheduled for 5 years.
61													This is third year
62													

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
63													
64	<u>Package Contents</u>												
65	Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation											
66	Page 2	Income											
67	Page 2-3	Expenses											
68	Page 4	Capital Projects											
69	Page 4	Asset Transfers											
70	Page 5	Budget Notes											
71	<b>Income (1)</b>												
72	<b>410.000 Operating Revenues</b>							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>			
73	411.100	Water Sales Residential-Water Usage						\$54,808					
74	421.300	Availability Charges						\$269,670					
75	421.510	Meter Connections						\$372					
76													
77	Total 410.000 Operating Revenues									<b>\$324,850</b>			
78	<b>490.000 Non-Operating Revenues</b>												
79	491.000	Leases (2)											
80	492.000	Interest											
81	492.100	Interest - Checking/Operations Cash Account											
82	492.200	Interest - Operating Reserves											
83	492.300	Interest - <40yr Assets Capital Replacement Reserve											
84	492.400	Interest - 40yr Assets Capital Replacement Reserve											
85	492.500	Interest - System Wide Capital Improvements Account											
86	492.600	Interest - (AWDF) Account											
87	493.350	Property Assessment-C1 <b>END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS</b>											
88	493.351	Assessment-40yr Assets Capital Replacement Reserve											
89	493.352	Assessment-System Wide Capital Improvements											
90	493.353	Assessment-(AWDF)											
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels											
92	498.000	Other Non-Operating Revenue											
93	498.110	Copies											
94	498.310	Other Refunds											
95	498.400	Reimbursements From IBVFD											
96													
97	<b>Total Income</b>									<b>\$324,850</b>			
98	UC = Usage Charge AC = Availability Charge												
99	<b>Expenses (1)</b>							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>			
100	<b>500.000 Operating Expenses</b>												
101	510.000	Source of Supply											
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expenses					50%	UC & AC	\$3,676				
103													
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$1,818					
105						and Records, Patrolling Irish Creek, Brush Cutting, etc.							
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,858					
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements )					AC		\$2,658				
108	512.100	Labor for Maintenance & Repair of Installed Items						\$979					
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,679					
110	513.000	Power Purchased for Source of Supply (Electric)					UC	\$2,786	\$2,786				
111	<b>Total 510.000 Source of Supply</b>									<b>\$9,120</b>			

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
112													
113			530.000	Water Treatment									
114			531.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )									
115			531.100	Labor for Water Treatment Activities, Operating Equipment,			50%	UC		\$24,636			
116				Maintaining Associated Logs and Records			50%	AC					
117													
118			531.200	Equipment & Supplies for Operation of Equipment				UC	3096	\$3,096			
119			531.500	Water Eye / Satellite Paging				UC					
120			531.300	Analytical Testing									
121			531.3	Analytical Testing					UC	\$7,418			
122								100%	AC				
123			531.400	Chemicals and Filtering Supplies					UC	\$3,509			
124			532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )					AC	\$1,600			
125				532.100 Labor for Maintenance & Repair of Installed Items						\$1,005			
126				532.200 Equipment & Supplies for Maintenance & Repair of Installed Items						\$594			
127			533.000	Power Purchased for Treatment (Electric)					UC	\$2,580			
128				<b>Total 530.000 Water Treatment</b>									<b>\$42,838</b>
131			540.000	Transmission and Distribution									
132			541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )			50%	UC & AC		\$13,664			
133				541.100 Labor for Transmission Activities, Operating Equipment, Maintaining						\$9,536			
134				Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135				541.200 Equipment & Supplies for Operation of Installed Items						\$4,128			
136			542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )					AC	\$17,322			
137				542.100 Labor for Maintenance & Repair of Installed Items						\$11,564			
138				542.200 Equipment & Supplies Maintenance & Repair of Installed Items						\$3,096			
139				542.250 Outside Labor/Equipment						\$2,663			
140			543.000	Power Purchased for Transmission and Distribution (Electric)					UC	\$4,231			
141			544.000	Telephone for Distribution					UC	\$1,349			
142				<b>Total 540.000 Transmission and Distribution</b>									<b>\$36,566</b>

	A	B	C	D	E	G	H	I	J	K	L	M	N		
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>														
3	<b>FISCAL YEAR 2021-2022</b>														
4	Board Revised PROPOSED BUDGET - 3.2% cola														
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		50%	UC & AC		\$9,990					
147				551.200	Labor for Meter Reading		UC			\$9,210					
148				551.300	Meter Intallations										
149				551.310	Labor for meter installations					\$372					
150				551.320	Meters								\$19,200		
151				<b>Total 550.000 Customer Accounts</b>											<b>\$19,572</b>
152	<hr/>														
153		560.000	Administrative & General												
154			561.000	Salaries				AC		\$21,836					
155			562.000	Office Supplies & Other Expenses											
156				562.010	Office Maintenance & Supplies					\$2,580					
157				562.020	Administrative Services (12)										
158				562.030	Outside copy work										
159				562.040	Postage					\$1,032					
160				562.050	Software					\$1,321					
161															
162					QB Payroll					\$774					
163					Billing Maintenace					\$547					
164				562.060	Licenses and Permits					\$1,307					
165				562.070	Memberships/Dues/ Annual Fees					\$4,566					
166					Calif Rural Water					\$774					
167					Calif Special Districts					\$593					
168					State Water Resources Control Board					\$593					
169					Department of Health Services					\$1,207					
170					LAFCO					\$727					
171					State Bd of Equilization					\$671					
172				562.080	Training										
173				562.090	Advertising/noticing in paper										
174				562.100	Election										
175				562.110	Port-A-Potty/Garbage					\$1,548					
176				562.120	Printer and accessories										
177				562.140	Telephone-Administrative										
178				562.160	Internet					\$1,858					
179				<b>Total 562.000 Office Supplies &amp; Other Expenses</b>										<b>\$14,211</b>	

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
180		563.000	Contractual Services					<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>			
181		563.100	Legal Attorney					\$44,230					
182			563-110 Legal - General Counsel					\$7,740					
183			563-120 Legal - Litigation					\$36,490				oral arguments for appeal fall of 2021	
184		563.200	Auditor Contract					\$4,954					
185		563.400	Engineering					\$5,842					
186			Total 563.000 Contractual Services				AC		\$55,026				
187		564.000	Property Insurance, Injuries and Damages										
188		564.100	Ins.- General/Liability					\$6,192					
189		564.200	Workman's Comp.										
190		564.210	Workman's Comp Water					\$3,199					
191		564.220	Workman's Comp Directors					\$129					
192		564.230	Workman's Comp Admin					\$310					
193		564.400	Insurance - Bonded					\$103					
194			Total 564.000 Property Insurance, Injuries and Damages				AC		\$9,933				
195		565.000	Employee Retirement and Benefits				AC		\$4,620				
196		565.2	Vacation & Sick Leave					\$4,620					
197		565.100	Payroll Taxes				AC		\$8,727				
198			FICA					\$6,116					
199			Medicare					\$1,386					
200			Training Tax					\$35					
201			UI Contributions					\$1,190					
202													
203													
204		569.000	Other Administrative Expenses										
205			<b>Total 560.000 Administrative and General</b>										<b>\$114,352</b>
206													
207		570.000	Other Operating Expenses										
208			Depreciation & Amortization (10)										
209			Taxes					AC					
210		573.000	Other Operating Expenses										
211		573.100	Vehicle Operation for Operations				50%	UC & AC	\$4,128				
212		573.200	Misc Expenses					AC	\$250				
213			Total 570.000 Other Operating Expenses										\$4,378
214			<b>Total 500.000 Operating Expenses</b>										<b>\$226,826</b>
215													
216		590.000	Non-Operating Expenses					<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>			
217		591.000	Interest, Long Term Debt										
218		591.100	Loan Repayment Funded From Operations (Rate Payers 40% ) UC					UC					
219		591.110	Interest										
220		214.100	Principal										
221		591.200	Loan Repayment Funded From Operations (Connected Users-60%) AC					AC	\$45,800				
222		591.210	Interest						\$1,520				
223		214.200	Principal						\$44,280				
224			Total 591.000 Interest, Long Term Debt						\$45,800				
225		594.000	Other Non-Operating Expenses										
226		594.100	Mendocino County Assessment Collection Fee (2%)					AC					

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
227	Total 590.000 Non-Operating Expenses										\$45,800		
228	<b>Total Expenses</b>										<b>\$272,626</b>		

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
229													
230													
231													
232													
233													
234													
235													
236													
237													
238													
239													
240													
241													
242													
243													
244													
245													
246													
247													
248													
249													
250													
251													
252													
253													
254													
255													
256													
257													
258													
259													
260													
261													
262													
263													
264													
265													
266													
267													
268													
269													
270													
271													
272													
273													
274													
275													

**Capital Projects & Equipment Purchases**

112.000 **Projects - Construction in Progress**  
 POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND  
 REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000  
 REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000

113.000 **Projects - Construction in Progress**  
 TANK 2 ROOF

Item      Sub-Total      Total

Total General System-Wide Improvements

TO DO LIST:

**PROJECTS 2021-2022**

**Capital Replacement Reserve**  
 204 users x \$256.00

AC      \$52,224

These projects to be funded by this year's AC

**TOTAL FUNDING PROJECTS <40 YEAR ITEMS**

\$52,224

**123.211 Draws From Operating Reserves**

**123.210 Operating Reserve**

123.212 *Funding Operating Reserve Account*

AC

*Total funding for projects and basic operating reserve*

AC

\$52,224

First of Five payments to repay loan for restricted asset greater 40

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

123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from fc

AC

Payback draw from <40 Year Asset Replacement Fund

Total to collect for reserves and projects

**Projects this year.**

\$52,224

	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
276													
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account												
278	<b>Total 123.220 &lt;40yr Assets Capital Replacement Reserve</b>						<b>AC</b>						



	A	B	C	D	E	G	H	I	J	K	L	M	N
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2021-2022</b>												
4	Board Revised PROPOSED BUDGET - 3.2% cola												
279													
280	Total 123.200 Operating Reserves												
281	124.200 <b>Restricted Assets</b>												
282	124.100 40 yr Assets Capital Replacement Reserve												
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account												
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account												
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account												
286	Total 124.100 40 yr Asset Capital Replacement Reserve												
287	124.200 System Wide Capital Improvements												
288	124.210 Draws from System Wide Capital Improvements Account												
289	124.220 Funding System Wide Capital Improvements Account												
290	124.230 Interest - System Wide Capital Improvements Account												
291	Total 124.200 System Wide Capital Improvements												
292	124.300 Mallo Pass Account												
293	124.310 Draws from (AWDF) Account												
294	124.320 Funding (AWDF) Account												
295	124.330 Interest - (AWDF) Account												
296	Total 124.300 Mallo Pass Account												
297	124.400 Loan Repayment 66%												
298	124.410 Draws from Loan Repayment Account												
299	124.420 Funding Loan Repayment Account												
300	Total 124.400 Loan Repayment 66%												
301	Total 124.200 Restricted Assets												
302													
303	Operating Income consists of:												
304	Total operating expenses										\$226,826		
305	Plus operating share of loan										\$45,800		
306	Plus County collection fee												
307	Plus amount to basic reserve fund / projects										\$52,224		
308	Plus amount to <40 year portion of reserve fund												
309	<b>Funding Source Key:</b>												
310	UC Usage Charge										\$324,850		
311	AC Availability Charge												
312	SAF Service Assessment Funded												
313	ORF Operating Reserve Funded												
314	ACRF <40yr Asset Capital Reserve Funded												
315	PAF Property Assessment Funded												
315	PARF Property Assessment Reserve Funded												

Labor Distribution Fiscal Year 2016-2017

Labor Rates				Summary Budgeted Labor Hours and Cost					FICA	Medicare	ETT	UI	
ID	Hours/mo (1)	Contract Mininum(2)	Hourly Rate	Scheduled(3)		Planned (4)				First \$7k	First \$7k		
				Hours	Cost	Hours	Cost						
Charlie	55hr	55 hr	\$52.52	Charlie	660	\$34,662	661	\$34,699		6.40%	1.45%	0.10%	3.40%
Paul DeVaul	17hr		\$26.26	Paul	200	\$5,254	319	\$8,376	\$2,221	\$503	\$7	\$238	
Connie Sackman (15 hours week	52hr		\$22.50	Connie	624	\$14,040	565	\$12,710	\$0	\$0	\$0	\$0	
R J Dial	61hr		\$26.57	RJ	732	\$19,452	648	\$17,202	\$536	\$121	\$7	\$238	
Extra Help	18hr		\$22.50	Extra Help	576	\$13,860	950	\$22,578	\$813	\$184	\$7	\$238	
Extra Help 22 clerk 8 web	30hr		\$ 25.00	Total	2792	\$87,268	3143	\$95,566	\$1,101	\$249	\$7	\$238	
									Total	\$6,116	\$1,386	\$35	\$1,190

Notes:  
 1) Used to Calculate Hourly rate and Overtime.  
 2) Charlie is on salary at 55 hrs month  
 3) Hours and cost per year scheduled are those hours/month times 12 months  
 4) Hours and cost per year planned are those hours reflected on the budget.

TOTAL SALARIES IS 41.8% OF TOTAL BUDGET \$95,566

TOTAL BENEFITES IS 3.6% OF TOTAL BUDGET \$8,727

Total Operating Budget \$226,826 + 45,800 loan, 52,224 reserve

Budgeted Labor Distribution Breakdown

Labor Description	Labor Codes	Charlie 1992		Connie 2015		R J Dial 2020		Extra Help		Paul 2004		Total				
		Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost			
Source of Supply	Labor For Operating	511.100	24	\$1,260			21	\$558		\$0	0	\$0	45	\$1,818		
Source of Supply	Labor for Maintenance & Repair	512.100	0	\$0			22	\$585		\$0	15	\$394	37	\$979		
Water Treatment	Labor For Operating	531.100	240	\$12,604			346	\$9,195	0	\$0	108	\$2,837	694	\$24,636		
Water Treatment	Labor for Maintenance & Repair	532.100	0	\$0			23	\$611		\$0	15	\$394	38	\$1,005		
Transmission and Distribution	Labor For Operating	541.100	156	\$8,193			11	\$292		\$0	40	\$1,051	207	\$9,536		
Transmission and Distribution	Labor for Maintenance & Repair	542.100	120	\$6,302			112	\$2,976		\$0	87	\$2,285	319	\$11,564		
Customer Accounts		551.100		\$0	356	\$8,010		\$0	88	\$1,980	0	\$0	444	\$9,990		
Labor for Meter Reading		551.200		\$0	0	\$0	24	\$638	381	\$8,573	0	\$0	405	\$9,210		
Meter Intallations	Labor For Installation	551.310	0	\$0			14	\$372	0	\$0	0	\$0	14	\$372		
Administrative & General	Salaries	561.000	67	\$3,519	182	\$4,095	55	\$1,462	481	\$12,025	28	\$735	813	\$21,836		
														\$90,945		
Labor for AWDF	Labor for Easement issues	112.81		\$0										\$0		
				\$0										\$0		
Full time equivalentent - FTE	total hours less vacation / 2080 which equals hours for full time		0.29		0.26		0.30		0.46		0.14		1.45	FTE		
Vacation 1 year - 5days	days earned per length of service	565.200	47	\$2,452	21	\$466	12	\$321		\$0	23	\$592	102	\$3,831		
1-5 year - 10 days	times 8 hours times FTE															
5-10 year - 15 days	sick leave	565.200	7	\$368	6	\$140	7	\$193		\$0	3	\$89	24	\$789		
10+year - 20 days	new sick leave = 3 days	Totals	\$661	\$34,699	\$565	\$12,710	\$648	\$17,202	\$950	\$22,578	\$319	\$8,376	\$0	\$0	\$3,142	\$95,566

### **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 provided to RCFPD. (Non-Operating Budget)  
- Firehouse rental \$1/yr. Current lease in place with RCFD.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in 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 bank accounts or deposited with County Treasurer. 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. are not included in budget due to unacceptable high uncertainty.
- 9) Legal Fees and Expenses include Court Costs, filing fees and other such expenses including any judgement expenses. Attorney costs are included under contractual services.
- 10) Depreciation is not used in the budget for any purpose because it does not directly correlate with cash or cash equivalent flow. Funding of reserves is addressed separately and is directed toward establishing reserves for replacement of aging infrastructure and is not driven by depreciation.
- 11) When additional consultant support is required, each specific project is to be estimated and funded separately as an Other Consultant sub category.

12) The funding source for each expense item is identified. While property assessment funded items are provided for as part of the District Wide Capital Improvement Assessment, all other expenses must be funded by charges to the connected users of the water system. The fixed and variable expenses are used to calculate the operating water rates.

- Operating expenses that are primarily impacted by water usage are designated as variable and are funded by water Usage Charges (**UC**)
- Operating expenses that are not significantly impacted by water usage are considered Fixed and are funded by the Availability Charges (**AC**).
- Operating expenses that have little relationship to the supply of water or maintenance of the water system and are above and beyond normal operations are funded by Water Service Assessments(**SAF**). For example legal costs due to litigation are to be offset by a Water Service Assessment.
- The Operating Reserve (**ORF**) is intended to fund such things as the IBWD Board of Directors deems appropriate and expenses not otherwise provided for by assessments (such as minor improvements). The Operating Reserve is funded by Availability Charges.
- The < 40 yr. Asset Capital Replacement Reserve (**ACRF**) is intended to fund replacement of capital assets with an expected life of less than 40 years. The Asset Capital Replacement Reserve is funded by Availability Charges.
- Items identified in the District Wide Capital Improvement Assessment (property assessment) are funded from the reserves established to hold those funds (**PARF**). Such reserves are funded from the property assessment (**PAF**).

Irish Beach Codes of Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>	<u>Old Code</u>
			<b><u>Income (1)</u></b>	
		410.000	Operating Revenues	
	411.00	411.000	Water Sales	
411	411.10	411.100	Water Sales Residential-Water Usage	411
	421.00	421.000	Water Services	
411	421.30	421.300	Availability Charges	428
	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)	358
610	492.00	492.000	Interest	413
		492.100	Interest - Checking/Operations Cash Account	
		492.200	Interest - Operating Reserves	
		492.300	Interest - <40yr Assets Capital Replacement Reserve	
		492.400	Interest - 40yr Assets Capital Replacement Reserve	
		492.500	Interest - System Wide Capital Improvements Account	
		492.600	Interest - (AWDF) Account	
	493.00	493.000	Taxes and Assessments	
	493.35	493.350	Property Assessment-Current	
		493.351	Assessment-40yr Assets Capital Replacement Reserve	
		493.352	Assessment-System Wide Capital Improvements	
		493.353	Assessment-(AWDF)	
		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels	
	498.00	498.000	Other Non-Operating Revenue	
		498.100	Grant Income	
		498.200	Donations (7)	
		498.210	Donations (Cash)	
		498.220	Donations (Assets) (7)	
		498.300	Workmans Comp Refunds (Paid under 564.2)	
		498.400	Reimbursements From IBVFD	
		498.500	Loan from restricted assets	
			<b><u>Expenses (1)</u></b>	
		500.000	<b>Operating Expenses</b>	
		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	532-2
	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	521-2
543-1		513.000	Power Purchased for Source of Supply (Electric)	543-2
		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	531-2
530-1		531.300	Analytical Testing	530-1
530-1		531.310	Monthly Testing	530-1
			Bacteria Testing Both Sources	
			Bateria Testing Each Distribution Area	
		531.320	Quarterly Testing	
			Unregulated Chemical Monitoring Both Sources	
			Gross Alpha - Irish Glulch & Unit 9 Well	
530-1		531.330	Annual Testing	530-1
			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	531-2
		531.500	Water Eye / Satellite Paging	

Irish Beach Codes of Accounts				
<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>	<u>Old Code</u>
	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 I	522-2
544-1		533.000	Power Purchased for Treatment (Electric)	544-2
		540.000	Transmission and Distribution	
	541.00	541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )	
		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.	
533-1		541.200	Equipment & Supplies for Operation of Installed Iter	533-2
	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )	
		542.100	Labor for Maintenance & Repair of Installed Items	
520-1		542.200	Equipment & Supplies Maintenance & Repair of Inst	520-2
542-1		543.000	Power Purchased for Transmission and Distribution (E	542-2
541-1		544.000	Telephone for Distribution	541-2
		550.000	Customer Accounts	
	551.00	551.000	Labor, Matreials, 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	561-6
510-5		562.020	Administrative Services (12)	510-6
559-5		562.030	Outside copy work	559-6
560-5		562.040	Postage	560-6
561-5		562.050	Software	561-6
563-5		562.060	Licenses and Permits	563-6
564-5		562.070	Memberships/Dues/ Annual Fees	564-6
		562.071	Cal Rule Water	
		562.072	State Health and Safety	
		562.073	Cal Special Districts	
565-5		562.080	Training	565-6
569-5		562.090	Advertising/noticing in paper	569-6
710-0		562.100	Election	710-1
544-5		562.110	Port-A-Potty/Garbage	544-6
		562.120	Office Equipment(<\$500)	
		562.130	Donations of Office Equipment	
541-5		562.140	Telephone-Administrative	541-6
		562.150	Legal Fees and Expenses	
573-5		562.151	Small claims	573-6
		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 Counsel	575-6
		563.120	Legal - Litigation	
576-5		563.200	Auditor Contract	576-6
577-5		563.300	Accounting Consultant	577-6
580-5		563.400	Engineering	580-6
		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	566-2
		564.200	Workman's Comp.	
567-1		564.210	Workman's Comp Water	567-1
		564.220		
567-5		564.230	Workman's Comp Admin	567-5
		564.240		
568-5		564.400	Insurance - Bonded	568-6
	565.00	565.000	Employee Retirement and Benefits	
		565.200	Vacation time & Sick Leave	

Old Code	State Code	New Code	Irish Beach Codes of Accounts Account Description	Old Code
		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	523-2
569-1		573.200	Misc Expenses	569-2
		590.000	<b>Non-Operating Expenses</b>	
	591.00	591.000	Interest, Long Term Debt	
		591.100	Loan Repayment Funded From Operations (Rate Payers 40% ) UC	
		591.110	Interest	
		214.100	Principal	
		591.200	Loan Repayment Funded From Operations (Connected Users-60%) AC	
		591.210	Interest	
		214.200	Principal	
	594.00	594.000	Other Non-Operating Expenses	
			<b>Asset Changes/Capital Project Expenses</b>	
		111.000	Donations of Capital Equipment	
	112.00	112.000	Projects - Construction in Progress	
			<u>Project Type</u>	
			System Wide Capital Improvement Projects	
			(AWDF)Development Project	
			40yr Asset Capital Replacement Projects	
			<40yr Asset Capital Replacement Projects	
			All Other Capital Projects and Equipment Purchases	
			<b>Asset Changes/Bank Transfers</b>	
		123.000	Investments	
		123.100	Draws From Operating Reserves	
		123.200	Funding Operating Reserve Account	
		123.300	Interest Earned by and Credited to Operating Reserve Account	
		124.000	Restricted Assets	
		124.100	< 40 yr Assets Capital Replacement Reserve Account	
		124.110	Draws From< 40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding < 40 yr Assets Capital Replacement Reserve Account	
		124.130	Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account	
	123.00	124.200	Assessment Reserves	
		124.100	40 yr Assets Capital Replacement Reserve	
		124.110	Draws-40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding 40 yr Assets Capital Replacement Reserve Account	
	124.00	124.130	Interest - 40 yr Assets Capital Replacement Reserve Account	
		124.200	System Wide Capital Improvements	
		124.210	Draws from System Wide Capital Improvements Account	
		124.220	Funding System Wide Capital Improvements Account	
		124.230	Interest - System Wide Capital Improvements Account	
		124.300	Mallo Pass Account	
		124.310	Draws from (AWDF) Account	
		124.320	Funding (AWDF) Account	
		124.330	Interest - (AWDF) Account	

Funding Source Key:

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

Averages from 1991 to the present

1991	367	137	5984198	16306	119.0218978	
1992	362	147	6361808	17574	119.5510204	
1993	365	152	6155349	16864	110.9473684	
1994	357	149	7023479	19,674	132.0376553	
1995	365	151	6343995	17,381	115.1046902	
1996	358	154	7094111	19,816	128.6750163	
1997	375	150	7029016	18,744	124.9602844	
1998	363	152	6831518	18,820	123.8132159	
1999	358	155	7102864	19,840	128.0025951	
2000	376	160	7290080	19,389	121.1781915	
2001	359	161	7064046	19,677	122.2174432	
2002	378	160	7320480	19,366	121.0396825	
2003	365	156	7479490	20,492	131.3573937	
2004	364	168	8166710	22,436	133.5477172	
2005	360	176	7647320	21,243	120.6963384	
2006	359	176	6415960	17,872	101.5440618	
2007	364	179	6796750	18,672	104.3150285	
2008	364	187	6915500	18,999	101.5969325	
2009	364	196	7016050	19,275	98.3411359	
2010	364	198	6591420	18,108	91.45604396	1 new (1)Aug , (1)Oct
2011	366	198	5931310	16,206	81.84729812	1-removed april , then re-added in Sept(1)
2012	366	199	6216180	16,984	85.34722794	1 re-connection September(Trout)
2013	365	200	7308280	20,023	100.1134247	1 new connect Dial
2014	365	200	6935300	19,001	95.00410959	
2015	365	201	7179790	19,671	97.86396783	1 new connect Datwyler
2016	365	201	5854670	16,040	79.80194916	check with dewey
2017	365	202	6097470	16,705	82.69998644	
2018	365	198	6040430	16,549	83.58143075	
2019	365	199	6324314	17,327	87.06978729	1 new connect Dunbaugh
199 metered 2 vacant pays availibility = 201		IBIC no Availibility=202				