

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
5								Item	Sub-Total	Total				
6														
7	Income													
8		Operating Income		(See Row 303 for explanation of composition of income)						\$328,488				
9		Non-Operating Income												
10		Total Income									\$328,488			
11														
12	Expenses													
13		Operating Expenses								\$250,558				
14		Non- Operating Expenses								\$25,200				
15		Total Expenses									\$275,758			
16														
17	Capital Projects and Equipment Purchases													
18		Capital Improvement Projects Covered by Assessment.												
19														
20	Assessment and Operating Reserve Changes													
21		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)												
22		Deposits in Assessment Reserves												
23		Draws From Assessment Reserves (Loan Repayment & Projects)												
24														
25		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)												
26		Deposits in Operating Reserves / Capital Projects									\$17,730			
27														
28														
29														
30		Expenses Funded by Water Charges												
31		Expenses Funded from Usage Charges						\$58,235						
32		Expenses Funded from Availability Charges						\$251,923						
33		Expenses Charged Directly to Customers (Meter Connections)						\$600						
34										\$310,758				
35		Expenses Funded by Assessment												
36														
37														
38														
39														
40														
41														
42														
43		Restricted Assessment Income												
44														
45														
46														
47														
48														
49														
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51														
52														
53														
54														
55														
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59														
60														
61														
62														

Water Rates Based on Funding Requirements of this Budget			
Total Number of Users as of 9/30/22	207		2015 71,798 HUNDREDS GALS
100s of Gallons used in District per year (Fiscal year)	71,288	Elect.MeterRead	2016-58,547 Hundreds of gallons
Total Expenses Chargeable to Usage	\$58,235		2017 - 60,975 Hundreds Gallons
Expenses Chargeable to Availability	\$251,923		2018 - 60,404 Hundreds of Gallons
Reserves Chargeable to Availability	\$17,730		2019 - 63,243 Hundreds of Gallons
Total Expenses Chargeable to Availability	\$269,653		7/20-21 - 82,160 Hundreds of Gallons
	\$0.82	Per 100 Gallons	0.67 21/22
	\$108.56	Per Month	108.56 21/22
	\$217.11	Per Billing	217.13 21/22

Note:			
Operating loan payments scheduled for 5 years.			
This is fourth year 22-23		fifth 23-24	
45800	25200	7300	

Treasurer	
Presented for approval to IBWD Board of Directors ()	

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
63														
64	Package Contents													
65		Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation											
66		Page 2	Income											
67		Page 2-3	Expenses											
68		Page 4	Capital Projects											
69		Page 4	Asset Transfers											
70		Page 5	Budget Notes											
71	Income (1)													
72		410.000	Operating Revenues				Item		Sub-Total		Total			
73			411.100	Water Sales Residential-Water Usage					\$58,235					
74			421.300	Availability Charges					\$269,653					
75			421.510	Meter Connections					\$600					
76														
77				Total 410.000 Operating Revenues										
78		490.000	Non-Operating Revenues											
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-Curre	END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS									
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				Total Income										
98														
99														
100			500.000	Operating Expenses										
101				510.000 Source of Supply										
102				511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)	50%	UC & AC			\$3,869					
103														
104				511.100 Labor for the Operating of Equipment, Maintaining Associated Logs					\$1,955					
105				and Records, Patrolling Irish Creek, Brush Cutting, etc.										
106				511.200 Equipment & Supplies for Operation of Equipment					\$1,914					
107				512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvements)		AC			\$2,731					
108				512.100 Labor for Maintenance & Repair of Installed Items					\$1,052					
109				512.200 Equipment & Supplies for Maintenance & Repair of Installed Items					\$1,679					
110				513.000 Power Purchased for Source of Supply (Electric)		UC			\$2,787		\$2,787			
111				Total 510.000 Source of Supply										

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
112														
113														
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115														
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142														

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
143														
144		550.000	Customer Accounts						Item	Sub-Total	Total			
145			551.000	Labor, Matreials, and other Expenses for Customer Accounting and Collection										
146				551.100	Labor for Billing	50%	UC & AC		\$11,696					
147				551.200	Labor for Meter Reading	UC			\$9,901					
148				551.300	Meter Intallations									
149				551.310	Labor for meter installations					\$600				
150				551.320	Meters								\$21,597	
151				Total 550.000 Customer Accounts						\$22,197				
152														
153		560.000	Administrative & General											
154			561.000	Salaries			AC		\$23,962					
155			562.000	Office Supplies & Other Expenses										
156				562.010	Office Maintenance & Supplies			\$3,718						
157				562.020	Administrative Services (12)									
158				562.030	Outside copy work									
159				562.040	Postage									
160				562.050	Software			\$4,321						
161					new:cloud, drop box, QBonline,			\$3,000						
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			\$1,594						
176				562.120	Printer and accessories									
177				562.140	Telephone-Administrative									
178				562.160	Internet			\$1,914						
179				Total 562.000 Office Supplies & Other Expenses			AC		\$17,420					

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
180		563.000	Contractual Services						Item	Sub-Total	Total			
181		563.100	Legal Attorney						\$45,557					
182			563-110 Legal - General Counsel						\$7,972					
183			563-120 Legal - Litigation						\$37,585					
184		563.200	Auditor Contract						\$10,000					
185		563.400	Engineering						\$820					
186		Total 563.000	Contractual Services					AC		\$56,377				
187		564.000	Property Insurance, Injuries and Damages											
188		564.100	Ins.- General/Liability						\$13,378					
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		\$17,119				
195		565.000	Employee Retirement and Benefits					AC		\$5,038				
196		565.2	Vacation & Sick Leave						\$5,038					
197		565.100	Payroll Taxes					AC		\$10,711				
198			FICA						\$7,975					
199			Medicare						\$1,512					
200			Training Tax						\$35					
201			UI Contributions						\$1,190					
202														
203														
204		569.000	Other Administrative Expenses											
205		Total 560.000	Administrative and General											\$130,627
206														
207		570.000	Other Operating Expenses											
208			Depreciation & Amortization (10)					QB571		\$35,000				booked non cash exp
209			Taxes					AC						avail cash will fund reserve
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		Total 500.000	Operating Expenses											\$250,558 also see line 260 reserves
215														
216		590.000	Non-Operating Expenses						Item	Sub-Total	Total			
217		591.000	Interest, Long Term Debt											
218		591.100	Loan Repayment Funded From Operations (Rate Payers) UC					UC						
219			591.110 Interest											
220			214.100 Principal											
221		591.200	Loan Repayment Funded From Operations (Connected Users-) AC					AC		\$25,200				
222			591.210 Interest											
223			214.200 Principal						\$25,200					
224		Total 591.000	Interest, Long Term Debt											\$25,200
225		594.000	Other Non-Operating Expenses											
226		594.100	Mendocino County Assessment Collection Fee (2%)					AC						
227		Total 590.000	Non-Operating Expenses											\$25,200
228		Total Expenses												\$275,758

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
229														
230														
231	Capital Projects & Equipment Purchases													
232	112.000 Projects - Construction in Progress													
233	POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND													
234	REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000													
235	REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000													
236	113.000 Projects - Construction in Progress													
237	<i>TANK 2 ROOF</i>													
238														
239														
240														
241	Total General System-Wide Improvements													
242														
243	TO DO LIST:													
244														
245														
246														
247														
248														
249														
250														
251														
252														
253														
254	Capital Replacement Reserve													
255	AC \$17,224													
256	****bud chge													
257	These projects to be funded by this year's AC													
258	AC													
259														
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS													
261	QB597 \$17,224													
262	35000 cash will come from booked depr. \$52,224													
263	123.211 Draws From Operating Reserves													
264	123.210 Operating Reserve													
265	123.212 <i>Funding Operating Reserve Account</i>													
266	AC \$506													
267	AC \$17,730													
268	Total funding for projects and basic operating reserve													
269	123.213 Interest Earned by Operating Reserve Account													
270	Total Funding for Project <40 Year items													
271	Total 123.210 Operating Reserve													
272	123.220 < 40 yr Assets Capital Replacement Reserve Account													
273	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account													
274	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formula"													
275	AC \$17,730													
276	AC													
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account													
278	Total 123.220 <40yr Assets Capital Replacement Reserve													
	AC													

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	To be approved March 11, 2023 PROPOSED BUDGET - 7.5% cola													
279														
280	Total 123.200 Operating Reserves											Item	Sub-Total	Total
281	124.200 Restricted Assets													
282	124.100 40 yr Assets Capital Replacement Reserve													
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account													
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account													
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 \$250,558													
305	Plus operating share of loan \$25,200													
306	Plus County collection fee													
307	Plus amount to basic reserve fund / projects \$17,730													
308	Funding Source Key: Plus amount to <40 year portion of reserve fund													
309	UC Usage Charge \$293,488													
310	AC Availability Charge depreciation expense transferred to reserves \$35,000													
311	SAF Service Assessment Funded													
312	ORF Operating Reserve Funded Total ties to line 97 \$328,488													
313	ACRF <40yr Asset Capital Reserve Funded													
314	PAF Property Assessment Funded													
315	PARF Property Assessment Reserve Funded													
316														

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)										
				Hours	Cost	Hours	Cost			First \$7k	First \$7k					
Charlie	55hr	55 hr	\$56.46	Charlie	660	\$37,263	661	\$37,302		7.65%	1.45%	0.10%	3.40%			
Paul DeVaul	17hr		\$28.23	Paul	200	\$5,647	319	\$9,003		\$2,854	\$541	\$7	\$238			
Vacant (15 hours week)	52hr		\$26.88	Vacant	624	\$16,770	565	\$15,182		\$0	\$0	\$0	\$0			
R J Dial	61hr		\$28.56	RJ	732	\$20,908	648	\$18,489		\$689	\$131	\$7	\$238			
Extra Help	18hr		\$24.19	Extra He	576	\$14,900	950	\$24,271		\$1,161	\$220	\$7	\$238			
Extra Help 22 clerk 8 web	30hr		\$26.88	Total	2792	\$95,487	3143	\$104,248	Total	\$1,414	\$268	\$7	\$238			
								Total		\$7,975	\$1,512	\$35	\$1,190			
Notes:				TOTAL SALARIES IS 41.8% OF TOTAL BUDGET				\$104,248								
1) Used to Calculate Hourly rate and Overtime.				TOTAL BENEFITES IS 3.6% OF TOTAL BUDGET				\$10,711								
2) Charlie is on salary at 55 hrs month									\$10,711							
				Total Operating Budget \$226,826 + 25,200 loan, 52,224 reserve												
3) Hours and cost per year scheduled are those hours/month times 12 months				COST OF LIVING OF 7.5% APPLIED FOR 22-23 PENDING APPROVAL 3/11/23 cost \$8,662												
4) Hours and cost per year planned are those hours reflected on the budget.																
Budgeted Labor Distribution Breakdown																
Labor Description		labor Code	Charlie 1992		vacant 2015		R J Dial 2020		Extra Help		Paul 2004		Total			
			Hours	Cost			Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost		
Source of Supply	Labor For Operating	511.100	24	\$1,355			21	\$600		\$0	0	\$0	45	\$1,955		
Source of Supply	Labor for Maintenance & Repair	512.100	0	\$0			22	\$628		\$0	15	\$423	37	\$1,052		
Water Treatment	Labor For Operating	531.100	240	\$13,550			346	\$9,883	0	\$0	108	\$3,049	694	\$26,482		
Water Treatment	Labor for Maintenance & Repair	532.100	0	\$0			23	\$657		\$0	15	\$423	38	\$1,080		
Transmission and Distrib	Labor For Operating	541.100	156	\$8,808			11	\$314		\$0	40	\$1,129	207	\$10,251		
Transmission and Distrib	Labor for Maintenance & Repair	542.100	120	\$6,775			112	\$3,199		\$0	87	\$2,456	319	\$12,430		
Customer Accounts		551.100		\$0	356	\$9,568		\$0	88	\$2,129	0	\$0	444	\$11,696		
Labor for Meter Reading		551.200		\$0	0	\$0	24	\$686	381	\$9,215	0	\$0	405	\$9,901		
Meter Intallations	Labor For Installation	551.310	0	\$0			14	\$400	0	\$0	0	\$0	14	\$400		
Administrative & Genera	Salaries	561.000	67	\$3,783	182	\$4,891	55	\$1,571	481	\$12,927	28	\$790	813	\$23,962		
Labor Codes													\$99,209			
Labor for AWDF	Labor for Easement issues	112.81		\$0										\$0		
				\$0										\$0		
Full time equivalent - FT	total hours less vacation / 2080		0.29		0.26		0.30		0.46		0.14		1.45	FTE		
	which equals hours for full time															
Vacation 1 year - 5days	days earned per length of service	565.200	47	\$2,636	21	\$556	12	\$345		\$0	23	\$636	102	\$4,174		
1-5 year - 10 day	times 8 hours times FTE															
5-10 year - 15 days	sick leave	565.200	7	\$395	6	\$167	7	\$207		\$0	3	\$95	24	\$865		
10+year - 20 day	new sick leave = 3 days	Totals	\$661	\$37,302	\$565	\$15,182	\$648	\$18,489	\$950	\$24,271	\$319	\$9,003	\$0	\$0		
													\$3,142	\$104,248	cola	8662

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**).

WATER BUDGET FOR IRISH BEACH WATER DISTRICT

	2021-2022 current year		2022-2023 Proposed		Difference	Increases
Income						
Water Usage	54,808	17%	58,235	18%	3,427	
Availability	269,670	83%	269,653	82%	(17)	
Meter Connections	372		600		228	
Operating Income	\$ 324,850		\$ 328,488		3,638	
Total	324,850		328,488		3,638	
Expense						
Source of Supply	9,120	3%	9,387	3%	267	COLA/Salary 8662
Water Treatment	42,838	13%	45,275	14%	2,437	COLA/Expend 4461
Transmission & Distribution	36,566	11%	38,694	12%	2,128	Lia. Ins. 7000
Customer Accounts	19,572	6%	22,197	7%	2,625	Software Apps 3000
Operating Expense	108,096	33%	115,553	35%	7,457	Reserve 506
Admin & General	114,352	35%	130,627	40%	16,275	103
Other Operating vehicle	4,378	1%	4,378	1%	-	23732
Other non-operating Depreciation	35,000		35,000		-	
Total Expense	261,826	81%	285,558	87%	23,732	
Loan Repayment to Restricted Ops Loans	45,800	14%	25,200	8%	(20,600)	5th year/last \$7300 (17,900 ops res) Loan installment toward \$125,000 total loan
Operations Reserve	-		506		506	
< 40 Year Reserve						22-23 108.56
Ops RserveCapital Replacement	17,224	5%	17,224	5%	-	21-22 108.56
Total Expense and Increase Reserves	\$ 324,850		\$ 328,488		\$ 3,638	20-21 \$85.50 27% 23.06 per month
Availability Charge/month	\$ 108.56		\$ 108.56		\$ -	With succesful 218 assessment, IBWD should be able to restore availability charge to \$85.50 per mo. by reducing the cap repl reserve.
Water Charge per 100 gal	\$ 0.67		\$ 0.82		\$ 0.15	