

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
5	-										
6											
7	<b>Income</b>										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$197,262	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$108,030	
10		<b>Total Income</b>									\$305,291
11	<b>Expenses</b>										
12		Operating Expenses								\$191,633	
13		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,267	
14		<b>Total Expenses</b>									<b>\$203,900</b>
15	<b>Capital Projects and Equipment Purchases</b>										
16		Capital Improvement Projects Covered by Assessment.									
17	<b>Assessment and Operating Reserve Changes</b>										
18		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)									
19		Deposits in Assessment Reserves								\$108,030	
20		<b>Draws From Assessment Reserves (Loan Repayment &amp; Tank #1)</b>								<b>-\$6,610</b>	
21		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$0
23				<u>Budget Balance Reconciliation</u>							
24	<b>Expense Reconciliation</b>										
25		Expenses Funded by Water Charges									
26		Expenses Funded from Usage Charges						\$35,637			
27		Expenses Funded from Availability Charges						\$160,379			
28		Expenses Charged Directly to Customers (Meter Connections)						\$1,246			
29				Expenses Funded by Income (Subtotal)						\$197,262	
30		Expenses Funded by Assessment						\$6,638			
31				Total Funded Expenses				<b>\$203,900</b>			
32	<b>Income Reconciliation</b>										
33		Income Designated for Expenses						\$197,262			
34		Income Designated for Reserves (Funded by Availability Charges)						\$0		\$197,262	
35		Interest Income Allowed to Accumulate in Accounts									
36		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
37		Lease Income from RCFPD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses.									
38		Restricted Assessment Income						\$108,030			
39				Total Income						\$305,291	
40	<b>Water Rates Based on Funding Requirements of this Budget</b>										
41		Total Number of Users as of 9/30/14						201			new connections
42		100s of Gallons used in District per year (2013 Basis) Calender Year						73,083			
43		Total Expenses Chargeable to Usage						\$35,637			
44		Expenses Chargeable to Availability						\$160,379			
45		Reserves Chargeable to Availability						\$0		\$196,016	
46		Total Expenses Chargeable to Availability						\$160,379			
47		Usage Charge						\$0.49 Per 100 Gallons			
48		Availability Charge						\$66.49 Per Month			
49								\$132.98 Per Billing			
50	Treasurer										
51	Presented for approval to IBWD Board of Directors ( )										
52	<b>Budget Updates &amp; Revision History</b>										
53											
54											
55											

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
64	<b>Package Contents</b>										
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>										
73	411.100	Water Sales Residential-Water Usage								\$35,637	
74	421.300	Availability Charges								\$160,379	
75	421.510	Meter Connections								\$1,246	
76											
77	Total 410.000 Operating Revenues									<b>\$197,262</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-Current								\$108,030	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve								\$23,881	
89	493.352	Assessment-System Wide Capital Improvements								\$38,126	
90	493.353	Assessment-(AWDF)								\$39,413	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels								\$6,610	
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96											\$108,030
97	<b>Total Income</b>									<b>\$305,291</b>	
98											
99	<b>Expenses (1)</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 & Exper						50%	UC & AC	\$4,402	
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,602			
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.										
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,800			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements )						AC	\$2,712		
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,712			
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,000			
110	513.000	Power Purchased for Source of Supply (Electric)						UC	\$1,700	\$1,700	
111	<b>Total 510.000 Source of Supply</b>									<b>\$8,814</b>	

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2014-2015</b>												
4	<b>PROPOSED BUDGET</b>												
112													
113	530.000 Water Treatment												
114	531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )												
115	531.100 Labor for Water Treatment Activities, Operating Equipment,							50%	UC	\$20,769			
116	Maintaining Associated Logs and Records							50%	AC				
117													
118	531.200 Equipment & Supplies for Operation of Equipment							UC	1500	\$2,232			
119	531.500 Water Eye / Satellite Paging							UC	732				
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		\$4,190			
125	532.100 Labor for Maintenance & Repair of Installed Items									\$3,558			
126	532.200 Equipment & Supplies for Maintenance & Repair of Installed Items									\$632			
127	533.000 Power Purchased for Treatment (Electric)							UC		\$1,500			
128	<b>Total 530.000 Water Treatment</b>										<b>\$34,591</b>		
131	540.000 Transmission and Distribution												
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							50%	UC & AC	\$6,243			
133	541.100 Labor for Transmission Activities, Operating Equipment, Maintaining									\$4,243			
134	Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.												
135	541.200 Equipment & Supplies for Operation of Installed Items									\$2,000			
136	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$10,237			
137	542.100 Labor for Maintenance & Repair of Installed Items									\$8,737			
138	542.200 Equipment & Supplies Maintenance & Repair of Installed Items									\$1,500			
139													
140	543.000 Power Purchased for Transmission and Distribution (Electric)							UC		\$1,600			
141	544.000 Telephone for Distribution							UC		\$377			
142	<b>Total 540.000 Transmission and Distribution</b>										<b>\$18,456</b>		

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
143	550.000 Customer Accounts										
144	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection										
145	551.100 Labor for Billing										
146							50%	UC & AC			\$11,442
147							UC				\$4,400
148	551.300 Meter Intallations										
149											\$1,246
150	551.320 Meters										
151	<b>Total 550.000 Customer Accounts</b>										
152											<b>\$17,088</b>
153	560.000 Administrative & General										
154	561.000 Salaries										
155							AC				\$31,265
156	562.000 Office Supplies & Other Expenses										
157										\$1,500	
158											
159										\$1,000	
160										\$1,280	
161											
162										\$750	
163										\$530	
164										\$760	
165										\$4,424	
166										\$750	
167										\$575	
168										\$575	
169										\$1,170	
170										\$704	
171										\$650	
172										\$500	
173										\$100	
174										\$150	
175										\$750	
176										\$1,000	
177										\$500	
178										\$300	
179	<b>Total 562.000 Office Supplies &amp; Other Expenses</b>										
							AC				\$12,264

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
180	563.000 Contractual Services										
181	563.100 Legal Attorney <span style="float: right;">\$35,175</span>										
182	563-110 Legal - General Counsel <span style="float: right;">\$30,000</span>										
183	563-120 Legal - MP Proj/Litigation <span style="float: right;">\$5,175</span>										
184	563.200 Auditor Contract <span style="float: right;">*** \$4,800</span>										
185	563.400 Engineering <span style="float: right;">\$6,000</span>										
186	Total 563.000 Contractual Services <span style="float: right;">AC \$45,975</span>										
187	564.000 Property Insurance, Injuries and Damages										
188	564.100 Ins.- General/Liability <span style="float: right;">\$5,000</span>										
189	564.200 Workman's Comp.										
190	564.210 Workman's Comp Water <span style="float: right;">\$2,100</span>										
191	564.220 Workman's Comp Directors <span style="float: right;">\$125</span>										
192	564.230 Workman's Comp Admin <span style="float: right;">\$300</span>										
193	564.400 Insurance - Bonded <span style="float: right;">\$100</span>										
194	Total 564.000 Property Insurance, Injuries and Damages <span style="float: right;">AC \$7,625</span>										
195	565.000 Employee Retirement and Benefits <span style="float: right;">AC \$5,523</span>										
196	565.200 Vacation <span style="float: right;">\$5,523</span>										
197	565.100 Payroll Taxes <span style="float: right;">AC \$7,783</span>										
198	FICA <span style="float: right;">\$5,921</span>										
199	Medicare <span style="float: right;">\$1,385</span>										
200	Training Tax <span style="float: right;">\$30</span>										
201	UI Contributions <span style="float: right;">\$448</span>										
202											
203											
204	569.000 Other Administrative Expenses										
205	<b>Total 560.000 Administrative and General <span style="float: right;">\$110,435</span></b>										
206											
207	570.000 Other Operating Expenses										
208	Depreciation & Amortization (10)										
209	Taxes <span style="float: right;">AC</span>										
210	573.000 Other Operating Expenses										
211	573.100 Vehicle Operation for Operations <span style="float: right;">50% UC &amp; AC \$2,000</span>										
212	573.200 Misc Expenses <span style="float: right;">AC \$250</span>										
213	Total 570.000 Other Operating Expenses <span style="float: right;">\$2,250</span>										
214	<b>Total 500.000 Operating Expenses <span style="float: right;">\$191,633</span></b>										
215											
216	590.000 Non-Operating Expenses										
217	591.000 Interest, Long Term Debt										
218	591.100 Loan Repayment Funded From Assessment (All parcels-65%) <span style="float: right;">PAF \$6,638</span>										
219	591.110 Interest <span style="float: right;">\$1,055</span>										
220	214.100 Principle <span style="float: right;">\$5,583</span>										
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%) <span style="float: right;">AC \$3,574</span>										
222	591.210 Interest <span style="float: right;">\$568</span>										
223	214.200 Principle <span style="float: right;">\$3,006</span>										
224	Total 591.000 Interest, Long Term Debt <span style="float: right;">\$10,212</span>										
225	594.000 Other Non-Operating Expenses										
226	594.100 Mendocino County Assessment Collection Fee (2%) <span style="float: right;">AC \$2,055</span>										
227	Total 590.000 Non-Operating Expenses <span style="float: right;">\$12,267</span>										
228	<b>Total Expenses <span style="float: right;">\$203,900</span></b>										

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
229											
230											
231	<b>Capital Projects &amp; Equipment Purchases</b>										
232	112.000	<b>Projects - Construction in Progress</b>									
233		TBD at July 2014 Meeting - consult with charlie									
234											
235											
236	<b>Total 112.700 Lower Diversion Improvements (example)</b>						PAF				
237	General system-wide work						PAF				
238											
239											
240											
241	Total General System-Wide Improvements										
242											
243											
244											
245											
246	Total 112.800 Mallo Pass						PAF				
247	Total Capital improvement Projects Covered by Assessment						PAF				
248											
249											
250											
251											
252											
253	<b>PROJECTS 2014-2015</b>										
254							AC				
255							AC				
256							AC				
257							AC				
258							AC				
259							AC				
260	<b>TOTAL FUNDING PROJECTS &lt;40 YEAR ITEMS</b>										
261											
262	<b>123.211 Draws From Operating Reserves</b>										
263	<b>123.210 Operating Reserve</b>										
264	123.212 Funding Operating Reserve Account						AC				
265	Total funding for projects and basic operating reserve						AC				
266											
267	123.213 Interest Earned by Operating Reserve Account										
268	Total Funding for Project <40 Year items										
269	<b>Total 123.210 Operating Reserve</b>										
270											
271	<b>123.220 &lt; 40 yr Assets Capital Replacement Reserve Account</b>										
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account										
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f						AC				
274	Payback draw from <40 Year Asset Replacement Fund						AC				
275											
276											
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account										
278	<b>Total 123.220 &lt;40yr Assets Capital Replacement Reserve</b>						AC				

These projects to be funded by this year's AC

Total to collect for reserves and projects  
Projects this year

(\$0)

(\$0)

(\$0)

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>										
3	<b>FISCAL YEAR 2014-2015</b>										
4	<b>PROPOSED BUDGET</b>										
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										
305	Plus operating share of loan										
306	Plus County collection fee										
307	Plus amount to basic reserve fund / projects										
308	Plus amount to <40 year portion of reserve fund										
309	UC Usage Charge										
310	AC Availability Charge										
311	SAF Service Assessment Funded										
312	ORF Operating Reserve Funded										
313	ACRF <40yr Asset Capital Reserve Funded										
314	PAF Property Assessment Funded										
315	PARF Property Assessment Reserve Fund										

**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) Created lease amount of \$750.00/year at \$62.50/month based on the following  
- Firehouse rental \$750/yr. **No 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.  
**Not applicable since RCFD annexation.**
- 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

Old Code	State Code	New Code	Account Description	Old Code
			<b>Income (1)</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	
			<b>Expenses (1)</b>	
		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	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 I	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	

Old Code	State Code	New Code	Irish Beach Codes of Accounts Account Description	Old Code
	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 Item	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, 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	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 Council	575-6
		563.120	Legal Council - Projects/Litigations	
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	

Old Code	State Code	New Code	Irish Beach Codes of Accounts <u>Account Description</u>	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 Assessment (All parcels-65%)	
		591.110	Interest	
		214.100	Principle	
		591.200	Loan Repayment Funded From Operations (Connected Users-35%)	
		591.210	Interest	
		214.200	Principle	
	594.00	594.000	Other Non-Operating Expenses	

**Asset Changes/Capital Project Expenses**

		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	

**Asset Changes/Bank Transfers**

		123.000	Investments	
		123.100	Draws From Operating Reserves	
		123.200	Funding Operating Reserve Account	
		123.300	Interest Earned by and Credited to Operating Reserve Account	
		124.000	Restricted Assets	
		124.100	< 40 yr Assets Capital Replacement Reserve Account	
		124.110	Draws From< 40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding < 40 yr Assets Capital Replacement Reserve Account	
		124.130	Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account	
	123.00	124.200	Assessment Reserves	
		124.100	40 yr Assets Capital Replacement Reserve	
		124.110	Draws-40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding 40 yr Assets Capital Replacement Reserve Account	
	124.00	124.130	Interest - 40 yr Assets Capital Replacement Reserve Account	
		124.200	System Wide Capital Improvements	
		124.210	Draws from System Wide Capital Improvements Account	
		124.220	Funding System Wide Capital Improvements Account	
		124.230	Interest - System Wide Capital Improvements Account	
		124.300	Mallo Pass Account	
		124.310	Draws from (AWDF) Account	
		124.320	Funding (AWDF) Account	
		124.330	Interest - (AWDF) Account	

Funding Source Key:

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

## IRISH BEACH WATER DISTRICT

METER READING DATE	NO. DAYS	ACTIVE METERS	TOTAL USAGE	TOTAL G.P.D.	AVG. G.P.D. PER HOME
<b>2010</b>					
Jan 1 to Feb 28 2010	58	193	0768030	13,242	68.61
Mar 1 to April 30 2010	61	193	1064040	17,443	90.38
May 1 to June 30 2010	61	193	0957020	15,689	81.29
Jul 1 to Aug 31 2010	62	194	1561780	25,190	129.85 added one connection Aug
Sept 1 to Oct 31, 2010	61	195	1312660	21,519	110.35 added one connection oct
Nov 1 to Dec 2010	61	195	0927390	15,203	77.96
	<b>364</b>	<b>193.83333</b>	<b>6590920</b>	<b>18,107</b>	<b>93.41</b>
<b>2011</b>					
Jan1 to Feb 28	59	195	0692990	11,746	60.23
March 1 to April 30	61	194	0746150	12,232	63.05 removed one connection
May 1 to June 30	61	194	1000080	16,395	84.51
July 1 to Aug 30	62	195	1500800	24,206	124.14 added McCormick Back
Sep 1 to Oct 30	62	196	1002090	16,163	82.46 added trout Sept 1
Nov 1 to Dec 31	61	196	0989200	16,216	82.74
	<b>366</b>	<b>195</b>	<b>5931310</b>	<b>16,206</b>	<b>83.11</b>
<b>2012</b>					
Jan 1 to Feb 29, 2012	60	196	0685390	11,423	58.28
March 1 to April 30, 2012	61	196	0733500	12,025	61.35
May 1 to June 2012	61	196	1167460	19,139	97.65
July 1 to August 31	62	196	1388430	22,394	114.26
Sept 1 to Oct 31 2012	61	196	1002090	16,428	83.81
Nov 1 to Dec 31 2012	61	196	1216210	19,938	101.72
	<b>366</b>	<b>196</b>	<b>6193080</b>	<b>16,921</b>	<b>86.33</b>

**IRISH BEACH WATER DISTRICT**

METER READING DATE	NO. <u>DAYS</u>	ACTIVE <u>METERS</u>	TOTAL <u>USAGE</u>	TOTAL <u>G.P.D.</u>	AVG. G.P.D. <u>PER HOME</u>
<b>2013</b>					
Jan/Feb 2013	59	196	0852990	14,457	73.76
Mar/ April 2013	61	197	0949020	15,558	78.97 Added Dial March
May/June 2013	61	197	1,381,660	22,650	114.98
July/Aug2013	62	197	1,586,200	25,584	129.87
Sept/Oct 2013	61	197			

**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	366	200	7308280	19,968	99.83989071	1 new connect Dial

197 metered 4 vacant pays availibility = 201

IBIC no Availibility=200

## Notes for 2014 - 2015 Budget

Preparation and Differences from prior year

This proposed budget for 2014-2015 is the update and review of last year's budget by Treasurer Judy Murray and Office Manager Annette Fromwiler who are on the budget committee along with Charlie who should add proposed capital projects as he may see fit, and secretary Don Harley. Charlie and Don reviewed and submitted comments.

Summary: no change in availability \$66.49 month; increase usage per 100 gal +\$0.03 from \$0.36 to \$0.39.  
 Net Budget Increase \$7,238 mainly due to water usage increase from new hook up.

1. No revenue estimated for Firehouse lease with Redwood Coast as no contract has been signed.  
 However, current attempt to contract with Redwood Coast calls for no charge for use building.
2. Customer Accounts; Labor for Billing; account 591.100 was redesignated from 100% AC availability charge to 50% UC usage charge and 50% AC availability charge in keeping with other labor account distribution.  
 \$5,721 charge increase to usage and \$5,721 charge reduction from availability.
3. Equipment and Supplies for Operations account 531.200 increased \$1,000.
4. Water Eye charge account 531.500 adds \$732.
5. Equipment and Supplies for Maintenance and Repair account 532.200 increased \$432.
6. Assessments for Capital Improvements collected on property tax bills increased by 3%. \$2,956 increase
7. Total budgeted hours have been increased 275 (23 month) collectively for all employees estimated hours worked.  
 gross increase \$4602 Extra help 238 hours for Eric and Rio, net change for others +37. (Dewey + Annette -)
8. Water usage in 2013 increased from 62,162 to 73,083 per 100 gallons. Due to 2 new hookups.  
 A one cent increase in usage charge equates to \$731 in yearly revenue.  
 Water usage charge increased from \$0.46 to \$0.49.
9. Availability charge remained same at \$66.49 month.  
 A one dollar increase equates to \$2,400 in yearly revenue.  
 one hookup equates to \$798 in yearly revenue.

10. Specific Account Changes	this year	last year	difference
Water Sales	35,637	28,679	<u>6,958</u>
Availability - one hook-up			<u>798</u>
Assessment Capital improvement	108,030	105,074	<u>2,956</u>
Salaries noted above			5,284
Payroll Taxes	7,783	7,314	469
Mendo Collection Fee	2,114	2,055	59
Oper expenses noted above			<u>2,164</u> <span style="background-color: #00AEEF; color: white; padding: 2px;">7,976</span>
11. Total Operating Revenue	197,262	189,287	7,975
12. Total Operating Expenses	203,900	195,925	<span style="background-color: #00AEEF; color: white; padding: 2px;">7,975</span>