

	A	B	C	D	E	G	H	I	J	K	L
2	CASH FLOW										
3	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
4											
5											
6	<u>Budget Summary</u>										
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$173,821	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$113,213	
10		Total Income									\$287,034
12	Expenses										
13		Operating Expenses								\$158,892	
14		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,068	
15		Total Expenses									\$170,960
17	Capital Projects and Equipment Purchases										
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)									
20	Assessment and Operating Reserve Changes										
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Assessment Reserves								\$94,091	
23		Draws From Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)								-\$156,609	
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
26		Deposits in Operating Reserves / Projects									\$9,841
27	<u>Budget Balance Reconciliation</u>										
28	Expense Reconciliation										
29		Expenses Funded by Water Charges									
30		Expenses Funded from Usage Charges						\$27,281			
31		Expenses Funded from Availability Charges						\$136,249			
32		Expenses Charged Directly to Customers (Meter Connections)						\$792			
33										\$164,322	
34		Expenses Funded by Assessment						\$6,638			
35										\$170,960	
36	Income Reconciliation										
37		Income Designated for Expenses						\$163,980			
38		Income Designated for Reserves (Funded by Availability Charges)						\$9,841		\$173,821	
39		Interest Income Allowed to Accumulate in Accounts						\$17,622			
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
41		Lease Income from IBVFD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses due to uncertainty of IBVFD future.						\$1,500			
42											
43		Restricted Assessment Income						\$94,091			
44										\$287,034	
45											
46	Water Rates Based on Funding Requirements of this Budget										
47											
48		Total Number of Users as of 9/30/09						198			new connections
49		100s of Gallons used in District per year (2009 Basis)						70,161			
50		Total Expenses Chargeable to Usage						\$27,281			
51		Expenses Chargeable to Availability						\$136,249			
52		Reserves Chargeable to Availability						\$9,841		\$173,371	
53		Total Expenses Chargeable to Availability						\$146,090			
54											
55		Usage Charge						\$0.39		Per 100 Gallons	
56		Availability Charge						\$61.49		Per Month	
57								\$122.97		Per Billing	
58											
59	Treasurer										

Resolution # 2010-4

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

WHEREAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and the District-Wide Capital Improvement Assessment. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2010-2011 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2010 through September 30, 2011".

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2010 through September 30, 2011 are responsive to and in support of the needs of the Water District and are approved for the FY 2010-2011. These rates will be effective beginning **November 1, 2010.**

Water Rate Calculation

Basis

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

Rate Calculation

Usage Rate/100 Gallons	\$0.39
Availability Charge/ 1 month	\$61.49
Availability Charge/ 2 months	\$122.98

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget.

The foregoing Resolution No. 2010-4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 13, 2010 by the following vote:

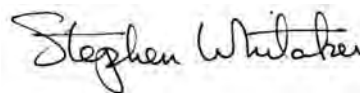
Ayes: *Poling, Jassowski, Whitaker, Harley, Murray*

Noes:

Abstain:

Absent:

Dated: *November 13, 2010*



President

Attest: _____
Secretary of the Board

	A	B	C	D	E	G	CASH FLOW	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
60	Presented for approval to IBWD Board of Directors (November 13, 2010)										start Nov Billing	
61	<u>Budget Updates & Revision History</u>											
62												
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	Income (1)											
72	410.000 Operating Revenues											
73	411.100	Water Sales Residential-Water Usage									\$27,281	
74	421.300	Availability Charges									\$146,090	
75	421.510	Meter Connections									\$450	
76												
77	Total 410.000 Operating Revenues										\$173,821	
78	490.000 Non-Operating Revenues											
79	491.000	Leases (2)									\$1,500	
80	492.000	Interest									\$17,622	
81	492.100	Interest - Checking/Operations Cash Account							\$35			
82	492.200	Interest - Operating Reserves							\$2,597			
83	492.300	Interest - <40yr Assets Capital Replacement Reserve							\$1,224			
84	492.400	Interest - 40yr Assets Capital Replacement Reserve							\$3,933			
85	492.500	Interest - System Wide Capital Improvements Account							\$5,460			
86	492.600	Interest - Mallo Pass Account							\$4,373			
87	493.350	Property Assessment-Current									\$94,091	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve							\$20,594			
89	493.352	Assessment-System Wide Capital Improvements							\$32,905			
90	493.353	Assessment-Mallo Pass							\$33,983			
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels							\$6,609			
92	498.000	Other Non-Operating Revenue										
93	498.110	Copies										
94	498.310	Other Refunds										
95	498.400	Reimbursements From IBVFD										
96												\$113,213
97	Total Income										\$287,034	
98												
99	Expenses (1)											
100	500.000 Operating Expenses											
101	510.000	Source of Supply										
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exj						50%	UC & AC	\$5,526		
103												
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,526				
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.											
106	511.200	Equipment & Supplies for Operation of Equipment						\$3,000				
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvement						AC	\$1,962			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,662				
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$300				
110	513.000	Power Purchased for Source of Supply (Electric)						UC	\$1,200			
111	Total 510.000 Source of Supply										\$8,687	
112												

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3													
4													
113	530.000	Water Treatment											
114		531.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)										
115		531.100	Labor for Water Treatment Activities, Operating Equipment,				50%	UC			\$20,163		
116			Maintaining Associated Logs and Records				50%	AC					
117													
118		531.200	Equipment & Supplies for Operation of Equipment				UC		200		\$2,960		
119		531.500	Water Eye / Satellite Paging						2760				
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 & Improveme								AC	\$3,654	
125			532.100 Labor for Maintenance & Repair of Installed Items						\$3,454				
126			532.200 Equipment & Supplies for Maintenance & Repair of Installed Items						\$200				
127		533.000	Power Purchased for Treatment (Electric)				UC				\$1,000		
128		Total 530.000 Water Treatment										\$33,677	

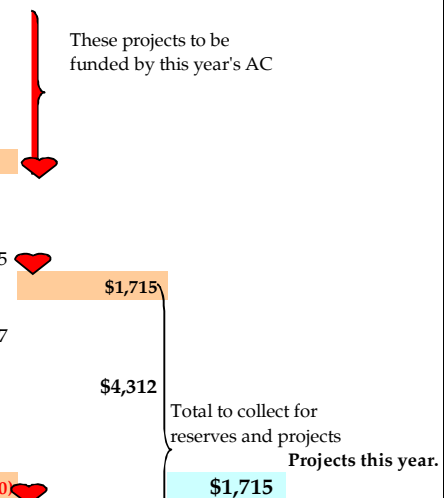
CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
131	540.000 Transmission and Distribution											
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex			50%	UC & AC			\$6,119		
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining							\$4,119		
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items							\$2,000		
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve				AC			\$9,456		
137		542.100	Labor for Maintenance & Repair of Installed Items							\$8,456		
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items							\$1,000		
139												
140		543.000	Power Purchased for Transmission and Distribution (Electric)				UC			\$1,000		
141		544.000	Telephone for Distribution				UC			\$792		
142		Total 540.000 Transmission and Distribution									\$17,367	
143												
144	550.000 Customer Accounts											
145		551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection									
146		551.100	Labor for Billing				AC			\$11,305		
147		551.200	Labor for Meter Reading				UC			\$2,275		
148		551.300	Meter Intallations									
149		551.310	Labor for meter installations							\$792		
150		551.320	Meters									
151		Total 550.000 Customer Accounts									\$14,372	
152												
153	560.000 Administrative & General											
154		561.000	Salaries				AC			\$29,611		
155		562.000	Office Supplies & Other Expenses									
156		562.010	Office Maintenance & Supplies							\$1,000		
157		562.020	Administrative Services (12)									
158		562.030	Outside copy work									
159		562.040	Postage							\$1,000		
160		562.050	Software							\$610		
161												
162			QB Payroll							\$480		
163			Billing Maintenece							\$130		
164		562.060	Licenses and Permits							\$400		
165		562.070	Memberships/Dues/Annual Fees							\$2,142		
166			Calif Rural Water							\$255		
167			Calif Special Districts							\$427		
168			State Water Resources Control Board							\$436		
169			Department of Health Services								Paid in prior fiscal year (521.00)	
170			LAFCO							\$704		
171			State Bd of Equilization							\$320		
172		562.080	Training							\$500		
173		562.090	Advertising/noticing in paper							\$100		
174		562.100	Election							\$150		
175		562.110	Port-A-Potty/Garbage							\$680		
176		562.120	Printer and accessories							\$750		
177		562.140	Telephone-Administrative							\$1,080		

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
178							AC			\$7,662	
179											
180										\$22,025	
181							***			\$4,800	
182										\$1,004	
183							AC			\$27,829	
184											
185										\$5,000	
186										\$2,525	
187										\$2,100	
188										\$125	
189										\$300	
190										\$100	
191							AC			\$7,625	
192							AC			\$3,400	
193										\$3,400	
194							AC			\$7,162	
195										\$5,441	
196										\$1,273	
197										\$28	
198										\$420	
199											
200											
201											
202											\$83,289
203											
204											
205											
206							AC				
207											
208							50%	UC & AC		\$1,500	
209							AC				
210											\$1,500
211											\$158,892
212											
213											
214											
215							PAF			\$6,638	
216										\$2,146	
217										\$4,165	
218							AC			\$3,574	
219										\$1,326	
220										\$2,574	
221										\$10,212	\$3,900
222											
223							AC			\$1,856	
224											\$12,068
225											\$170,960

	A	B	C	D	E	G CASH FLOW	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
226												
227												
228	Capital Projects & Equipment Purchases											
229	112.000 Projects - Construction in Progress											
230												
231												
232												
233	Total 112.700 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$150,000				
234	<i>General system-wide work</i>											
235	<i>Labor and Materials for tank Replacement (TI)</i>						PAF					
236												
237												
238	Total General System-Wide Improvements											\$150,000
239												
240												
241	EIR and renewal of water permit for Mallo Pass											
242												
243	Total 112.800 Mallo Pass						PAF					
244	Total Capital improvement Projects Covered by Assessment						PAF					
245												\$150,000
246	<hr/>											
247												
248												
249												
250	PROJECTS 2010-2011											
251							AC					
252												
253	<i>(GPS) Not in current budget needs to be reapproved in current bud</i>						AC					
254												
255							AC					
256												
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
258												
259	123.211 Draws From Operating Reserves						34000.000					
260	123.210 Operating Reserve											
261	123.212 <i>Funding Operating Reserve Account</i>						AC	\$1,715				
262	Total funding for projects and basic operating reserve						AC		\$1,715			
263												
264	123.213 Interest Earned by Operating Reserve Account											\$2,597
265	Total Funding for Project <40 Year items											
266	Total 123.210 Operating Reserve											\$4,312
267												
268	123.220 < 40 yr Assets Capital Replacement Reserve Account											
269	123.221 Draws From < 40 yr Assets Capital Replacement Reserve Account											
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account'subtracted from						AC	(\$0)				
271	Payback draw from <40 Year Asset Replacement Fund						AC	\$8,126				
272												
273												
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account											\$1,224
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					\$8,126
276												
277	Total 123.200 Operating Reserves											



CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
278	124.200 Restricted Assets										
279	124.100 40 yr Assets Capital Replacement Reserve										
280	124.110 Draws-40 yr Assets Capital Replacement Reserve Account										
281	124.120 Funding 40 yr Assets Capital Replacement Reserve Account										
282	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account										
283	Total 124.100 40 yr Asset Capital Replacement Reserve										
284	124.200 System Wide Capital Improvements										
285	124.210 Draws from System Wide Capital Improvements Account										
286	124.220 Funding System Wide Capital Improvements Account										
287	124.230 Interest - System Wide Capital Improvements Account										
288	Total 124.200 System Wide Capital Improvements										
289	124.300 Mallo Pass Account										
290	124.310 Draws from Mallo Pass Account										
291	124.320 Funding Mallo Pass Account										
292	124.330 Interest - Mallo Pass Account										
293	Total 124.300 Mallo Pass Account										
294	124.400 Loan Repayment 66%										
295	124.410 Draws from Loan Repayment Account										
296	124.420 Funding Loan Repayment Account										
297	Total 124.400 Loan Repayment 66%										
298	Total 124.200 Restricted Assets										
299											
300	Operating Income consists of:										
301	Total operating expenses										
302	Plus operating share of loan										
303	Plus County collection fee										
304	Plus amount to basic reserve fund / projects										
305	Funding Source Key: Plus amount to <40 year portion of reserve fund										
306	UC Usage Charge										
307	AC Availability Charge										
308	SAF Service Assessment Funded										
309	ORF Operating Reserve Funded										
310	ACRF <40yr Asset Capital Reserve Funded										
311	PAF Property Assessment Funded										
312	PARF Property Assessment Reserve Funded										