

# FISCAL YEAR 2008-2009 PROFORMA BUDGET

## STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS

### OPERATING REVENUES

#### Sales

Residential	\$960,795
Commercial	\$245,622
Industrial	\$360

#### Service Connections

Meter Installations	\$12,500
3/4" Meter Upgrade	\$1,500
DSCC - Will Serves	\$120,175
Sugar Pine Surcharge	\$177,500
Repair Replacement Surcharge	\$89,400

#### Other

Line Taps	\$1,500
Inspection Fees	\$5,000
Water Charge Penalties	\$17,000
Service Charges	\$6,500
Miscellaneous Income	\$12,500
Standby Charges	\$2,700

**Total Operating Revenues** \$1,653,052

### OPERATING EXPENSES

#### Source of Supply

Salaries	\$6,500
Maintenance	\$1,000
Instrumentation Report/Study	\$4,000
SP and Mill Creek Pipeline Maintenance	\$11,500
Restoration Fee	\$24,000
State Dam Inspection	\$29,000
H2O Rights & Storage Fees	\$1,100
Vehicle Expense	\$500
Power	\$3,400

#### Pumping

Maintenance	\$1,000
Power	\$7,500
Vehicle Expense	\$400

#### Treatment

Salaries	\$102,000
Equipment Maintenance	\$3,500
General Maintenance	\$9,000
State Dept of Health Services	\$12,000
Water Analysis	\$9,000
Vehicle Expense	\$3,000
Vehicle Maintenance	\$1,000
Chemicals	\$16,500
Power	\$10,500

#### Transmission & Distribution

Salaries	\$188,000
Maintenance	\$18,500
Foresthill Pipeline Maintenance	\$8,500
Equipment Maintenance	\$3,000
Vehicle Expense	\$7,000
Vehicle Maintenance	\$6,000
USA	\$150

#### Meter Reading

Salaries	\$14,200
Vehicle Expense	\$1,350

#### Administration

Salaries	\$227,500
Board Remuneration	\$9,000
Office Maintenance	\$2,000
Vehicle Maintenance/Expense	\$1,500
Accounting & Auditing	\$6,500
County Tax Collection Charge	\$2,600
Legal Services	\$15,000

## FISCAL YEAR 2008-2009 PROFORMA BUDGET

### STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS (Cont.)

<b>Administration (cont.)</b>	
Engineering Services	\$15,000
Office Supplies	\$12,000
Utilities/Telephone	\$9,000
<b>General Expenses</b>	
Travel-Conferences	\$6,000
Other General Exp	\$8,500
Public Information Program	\$4,000
Dues & Subscriptions	\$7,500
Computer System Maintenance	\$12,000
Worker's Comp Insurance	\$15,000
Liability & Vehicle Insurance	\$34,000
FICA-MC	\$36,000
State Unemployment Insurance	\$1,500
Maintenance - Gen Plant	\$1,000
Property Taxes	\$75
Election Expense	\$3,500
<b>Employee Benefits</b>	
Dental Insurance	\$10,000
Vision Insurance	\$3,500
Medical Insurance	\$130,000
Life Insurance	\$1,200
Disability Insurance	\$3,300
Retirement	\$91,500
Uniforms	\$3,800
Education Incentive	\$4,000
<b>Depreciation</b>	<b>\$358,135</b>
<b>Total Operating Expenses</b>	<b>\$1,537,710</b>
<b>Operating Income (Loss)</b>	<b>\$115,342</b>
<b>Non-Operating Income &amp; (Expense)</b>	
Grant Income	\$15,000
Interest Income	\$40,150
Property Taxes	\$63,280
Interest Expense	(\$133,772)
Assistance - Assessment District #2 (708)	(\$100,000)
Loss on disposal	
<b>Total Non-Operating</b>	<b>(\$115,342)</b>
<b>Income Before Contributions</b>	<b>\$0</b>
<b>Capital Contributions</b>	<b>\$55,000</b>
<b>Changes in Net Assets</b>	<b>\$55,000</b>

# FISCAL YEAR 2008-2009 PROFORMA BUDGET

## General Fund Operating Budget

**REVENUE:**

WATER - RESIDENTIAL	\$960,795
WATER - BUSINESS	\$245,622
WATER - INDUSTRIAL	\$360
3/4" METER UPGRADE	\$1,500
METER INSTALLATION	\$12,500
SERVICE INSTALLATIONS	\$1,500
INSPECTION FEES	\$5,000
SUGAR PINE SURCHARGE	\$177,500
INTEREST - TAXES	\$850
INTEREST - DISTRICT CHECKING	\$100
PROPERTY TAX REVENUE	\$63,280
WATER CHARGES PENALTIES	\$17,000
SERVICE CHARGES & RECONNECTS	\$6,500
MISCELLANEOUS INCOME	\$12,500
STANDBY CHARGES	\$2,700

**TOTAL REVENUE:** \$1,507,707

**EXPENSES:**

SOURCE OF SUPPLY - SALARIES	\$6,500
SOURCE OF SUPPLY - MAINTENANCE	\$1,000
SOURCE OF SUPPLY - INSTRUMENTATION STUDY/REPORT	\$4,000
SOURCE OF SUPPLY - PIPELINE MAINTENANCE	\$11,500
SOURCE OF SUPPLY - RESTORATION FEE	\$24,000
SOURCE OF SUPPLY - STATE DAM INSPECTION	\$29,000
SOURCE OF SUPPLY - H2O RIGHTS & STORAGE FEES	\$1,100
SOURCE OF SUPPLY - VEHICLE EXPENSE	\$500
SOURCE OF SUPPLY - POWER	\$3,400
SOURCE OF SUPPLY SUB-TOTAL	\$81,000
PUMPING - MAINTENANCE	\$1,000
PUMPING - POWER	\$7,500
PUMPING - VEHICLE EXPENSE	\$400
PUMPING SUB-TOTAL	\$8,900
TREATMENT - SALARIES	\$102,000
TREATMENT - EQUIPMENT MAINTENANCE	\$3,500
TREATMENT - GENERAL MAINTENANCE	\$9,000
TREATMENT - STATE DEPT. OF HEALTH SERVICES	\$12,000
TREATMENT - WATER ANALYSIS	\$9,000
TREATMENT - VEHICLE EXPENSE	\$3,000
TREATMENT - VEHICLE MAINTENANCE	\$1,000
TREATMENT - CHEMICALS	\$16,500
TREATMENT - POWER	\$10,500
TREATMENT SUB-TOTAL	\$166,500
T & D - SALARIES	\$188,000
T & D - MAINTENANCE	\$18,500
T & D - FORESTHILL PIPELINE MAINTENANCE	\$8,500
T & D - EQUIPMENT REPAIR	\$3,000
T & D - VEHICLE EXPENSE	\$7,000
T & D - VEHICLE MAINTENANCE	\$6,000
T & D - USA	\$150
T&D SUB-TOTAL	\$231,150
METER READING - SALARIES	\$14,200
METER READING - VEHICLE EXPENSE	\$1,350
METER READING SUB-TOTAL	\$15,550

# FISCAL YEAR 2008-2009 PROFORMA BUDGET

## General Fund Operating Budget (Cont.)

ADMINISTRATION - SALARIES	\$227,500
ADMINISTRATION - BOARD REMUNERATION	\$9,000
ADMINISTRATION - OFFICE MAINTENANCE	\$2,000
ADMINISTRATION - VEHICLE MAINT/EXPENSE	\$1,500
ADMINISTRATION - ACCOUNTING & AUDITING	\$6,500
ADMINISTRATION - COUNTY TAX COLLECTION CHARGE	\$2,600
ADMINISTRATION - LEGAL SERVICES	\$15,000
ADMINISTRATION - ENGINEERING SERVICES	\$15,000
ADMINISTRATION - OFFICE SUPPLIES	\$12,000
ADMINISTRATION - UTILITIES/TELEPHONE	\$9,000
ADMINISTRATION SUB-TOTAL	\$300,100
TRAVEL - SEMINAR/WORKSHOP	\$6,000
OTHER GENERAL EXPENSE	\$8,500
PUBLIC INFORMATION PROGRAM	\$4,000
DUES & SUBSCRIPTIONS	\$7,500
COMPUTER ENHANCEMENT SERVICE	\$12,000
WORKMAN'S COMPENSATION INSURANCE	\$15,000
LIABILITY AND VEHICLE INSURANCE	\$34,000
DENTAL INSURANCE	\$10,000
FICA - MC	\$36,000
VISION INSURANCE	\$3,500
MEDICAL INSURANCE	\$130,000
LIFE & DISABILITY INSURANCE	\$4,500
RETIREMENT	\$91,500
STATE UNEMPLOYMENT INSURANCE	\$1,500
UNIFORMS	\$3,800
EDUCATION INCENTIVE	\$4,000
MAINTENANCE - GENERAL PLANT	\$1,000
PROPERTY TAXES	\$75
ELECTION EXPENSE	\$3,500
PROPOSITION 218 COST	\$3,000
SUGAR PINE DEBT SERVICE	\$230,313
GENERAL EXPENSES SUB-TOTAL	\$609,688
<b>TOTAL EXPENSES:</b>	<b>\$1,412,888</b>
<b>CONTRIBUTION TO RESERVES</b>	<b>\$94,819</b>

# FISCAL YEAR 2008-2009 PROFORMA BUDGET

## District Reserves

<b>BEGINNING BALANCE</b>	<b>\$491,384</b>
<b>REVENUE:</b>	
GENERAL FUND RESERVE FUNDING	\$94,819
PCWA GRANT FUNDS	\$15,000
INTEREST	\$18,000
<b>TOTAL REVENUE:</b>	<b>\$127,819</b>
<b>EXPENSES:</b>	
SOURCE OF SUPPLY	
MISCELLANEOUS TOOLS & EQUIPMENT/RENTALS	\$3,000
TREATMENT	
MISCELLANEOUS TOOLS & EQUIPMENT/RENTALS	\$2,500
DISTRIBUTION	
MISCELLANEOUS TOOLS & EQUIPMENT/RENTALS	\$5,000
ADMINISTRATION	
ASSESSMENT #708: 91-02 & 91-03 LOAN	\$50,000
MASTER PLAN - CONSERVATION ELEMENT	\$15,000
CIP - NEXUS STUDY	\$10,000
STRATEGIC PLAN	\$10,000
<b>TOTAL EXPENSES:</b>	<b>\$95,500</b>
<b>ENDING BALANCE</b>	<b>\$523,703</b>

# FISCAL YEAR 2008-2009 PROFORMA BUDGET

## Capital Reserves Restricted by State Law

<b>BEGINNING BALANCE</b>	\$346,192
<b>REVENUE:</b>	
DISTRICT SYSTEM CONNECT (WILL SERVE)	\$120,175
INTEREST	\$21,000
<b>TOTAL REVENUE:</b>	\$141,175
<b>EXPENSES:</b>	
<b>SOURCE OF SUPPLY</b>	
SP DAM - DOORS/FLOATS	\$3,500
<b>TREATMENT</b>	
CATHODIC PROTECTION - SACRIFICIAL ANODE	\$10,000
MISCELLANEOUS	\$2,000
<b>DISTRIBUTION</b>	
NEW SERVICE SUPPLIES	\$8,500
ELECTRONIC READ METER PROJECT	\$110,000
DISTRIBUTION LINE UPGRADE/REPLACEMENT	\$5,000
INSTALL SAMPLE STATIONS	\$7,000
<b>ADMINISTRATION</b>	
ASSESSMENT #708: 91-02 LOAN	\$25,000
ASSESSMENT #708: 91-03 LOAN	\$25,000
COMPUTER SOFTWARE/MISC HARDWARE	\$5,000
<b>FLEET</b>	
2-2007 1/2 TON PICK-UP TRUCKS (LEASE)	\$16,961
2-2009 1/2 TON PICK-UP TRUCKS (LEASE)	\$17,000
2005 DUMP TRUCK (5 YR LEASE)	\$13,192
<b>TOTAL EXPENSES:</b>	\$248,153
<b>ENDING BALANCE</b>	\$239,214

FISCAL YEAR 2008-2009 PROFORMA BUDGET

Facility Repair Replacement Fund  
Restricted

BEGINNING BALANCE	\$0
REVENUE:	
REPAIR REPLACEMENT SURCHARGE	\$89,400
INTEREST	\$3,200
TOTAL REVENUE:	\$92,600
EXPENSES:	
REPAIR-REPLACEMENT	\$0
TOTAL EXPENSES:	\$0
ENDING BALANCE	\$92,600

APPROVED THIS 13TH DAY OF AUGUST 2008:

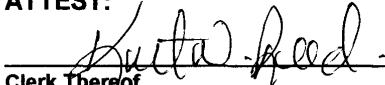
  
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