

North Coast County Water District
Summary of FY 2020-2021 Approved Mid-Year Budget Adjustment

	<u>FY 19-20 Final Total</u>	<u>Mid-Year Total Jul. '20 - Dec. '20</u>	<u>FY 2020-21 Budget</u>	<u>% of Budget at Mid-Year</u>	<u>Requested Adjustments</u>	<u>Year End Estimate</u>
Ordinary Revenues/Expenses						
Operating Revenues						
Total Operating Revenues	12,988,876	7,479,343	12,914,000	58%	300,000	13,214,000
Expenses						
130 · Administration Expenses						
Directors	130,772	60,043	145,500	41%	(21,500)	124,000
Employee Development	2,723	692	5,500	13%	-	5,500
Operations	560,252	274,634	522,700	53%	84,500	607,200
Profession, Fees	347,921	70,276	276,000	25%	90,000	366,000
Total Administration Salaries & Benefits	1,961,640	1,015,577	2,021,500	50%	90,000	2,111,500
Bond-Debt Service	513,861	457,738	516,525	89%	-	516,525
Total 130 · Administration Expenses	3,517,168	1,879,660	3,487,725	54%	243,000	3,730,725
120 · Distribution Expenses						
Operations	217,810	121,303	203,500	60%	68,000	271,500
Salaries & Benefits	1,043,491	579,556	1,247,000	46%	(25,000)	1,222,000
Total 120 · Distribution Expenses	1,261,301	700,859	1,450,500	48%	43,000	1,493,500
110 · Plant Expenses						
Operations	5,721,126	3,174,930	5,664,200	56%	31,000	5,695,200
Salaries & Benefits	151,702	89,567	262,700	34%	(10,000)	252,700
Total 110 · Plant Expenses	5,872,828	3,264,497	5,926,900	55%	21,000	5,947,900
Total Operating Expense	10,651,297	5,845,017	10,865,125	54%	307,000	11,172,125
Net Operating Income (Loss)	2,337,579	1,634,326	2,048,875	80%	(7,000)	2,041,875
Non-Operating Revenues/(Expenses)						
Total Non-Operating Revenues	1,587,430	749,582	1,227,000	61%	-	1,227,000
Net Income (Loss)	3,925,009	2,383,908	3,275,875	73%	(7,000)	3,268,875

Note: Per standard accounting principles, negative numbers are shown in parenthesis.

North Coast County Water District
Detailed FY 2020-2021 Approved Mid-Year Budget Adjustment

	<u>FY 19-20 Final Total</u>	<u>Mid-Year Total Jul. '20 - Dec. '20</u>	<u>FY 2020-21 Budget</u>	<u>% of Budget at Mid-Year</u>	<u>Requested Adjustments</u>	<u>Year End Estimate</u>
Ordinary Revenues/Expenses						
Operating Revenues						
4110 · Residential Water Sales	6,073,212.00	3,798,248.42	5,945,000.00	63.89%	500,000.00	6,445,000.00
4110001 · Residential Service Charges	3,414,973.49	1,728,059.60	3,433,750.00	50.33%	-	3,433,750.00
4120 · Business Water Sales	741,270.84	338,126.24	780,000.00	43.35%	(180,000.00)	600,000.00
4120001 · Business Service Charges	134,905.74	68,202.60	129,000.00	52.87%	-	129,000.00
4140 · Multi-Units Water Sales	1,285,172.01	690,310.54	1,265,500.00	54.55%	-	1,265,500.00
4140001 · Multi-Units Service Charges	147,988.91	74,653.23	141,750.00	52.67%	-	141,750.00
4170 · Other Public, Portables, etc.	443,533.06	261,929.41	500,000.00	52.39%	-	500,000.00
4170001 · Other Public Service Charges	65,422.79	36,573.60	68,000.00	53.79%	-	68,000.00
4180 · Irrigation	273,013.95	231,747.40	281,750.00	82.25%	-	281,750.00
4180001 · Irrigation Service Charges	44,934.86	22,801.65	45,000.00	50.67%	-	45,000.00
4185 · Recycled Water Sales	116,914.82	124,906.16	120,000.00	104.09%	15,000.00	135,000.00
4185001 · Recycled Water Service Charges	13,627.01	6,868.05	12,750.00	53.87%	-	12,750.00
4210 · Fire Standbys (Fire Protection)	56,125.86	30,110.35	58,500.00	51.47%	-	58,500.00
4230 · Water Connections	39,785.32	15,320.28	25,000.00	61.28%	-	25,000.00
4240 · Renewal of Service Fees	21,185.00	10,599.00	23,000.00	46.08%	-	23,000.00
4260 · Late Charges	46,050.00	-	35,000.00	0.0%	(35,000.00)	-
4870 · Miscellaneous Income	70,760.50	40,886.54	50,000.00	81.77%	-	50,000.00
Total Operating Revenues	<u>12,988,876.16</u>	<u>7,479,343.07</u>	<u>12,914,000.00</u>	<u>57.92%</u>	<u>300,000.00</u>	<u>13,214,000.00</u>
Expenses						
130 · Administration Expenses						
Administration - Directors						
5645130 · Directors Health Insurance	106,523.03	54,268.07	110,500.00	49.11%	500.00	111,000.00
5940130 · Directors Fees	18,000.00	5,300.00	10,000.00	53.0%	-	10,000.00
5941130 · Directors' Election Fee	-	-	20,000.00	0.0%	(20,000.00)	-
5942130 · Directors Convention & Travel	6,248.89	475.00	5,000.00	9.5%	(2,000.00)	3,000.00
Total Administration - Directors	<u>130,771.92</u>	<u>60,043.07</u>	<u>145,500.00</u>	<u>41.27%</u>	<u>(21,500.00)</u>	<u>124,000.00</u>
Administration Employee Development						
5625130 · Meetings & Conferences	404.09	560.00	1,500.00	37.33%	-	1,500.00
5635130 · Staff Training	2,319.00	131.92	4,000.00	3.3%	-	4,000.00
Total Administration Employee Development	<u>2,723.09</u>	<u>691.92</u>	<u>5,500.00</u>	<u>12.58%</u>	<u>-</u>	<u>5,500.00</u>
Administration Operations						
5514130 · Online Payment Fees	99,099.21	31,013.07	48,000.00	64.61%	22,000.00	70,000.00
5522130 · Bad Debt Write Off	10,326.96	(32.50)	25,000.00	-0.13%	-	25,000.00
5620130 · Advertising	7,054.11	677.70	4,000.00	16.94%	-	4,000.00
5621130 · Printing & Office Supplies	10,333.00	6,886.07	10,000.00	68.86%	2,000.00	12,000.00
5230130 · Utilities	25,150.05	12,857.76	22,000.00	58.44%	4,000.00	26,000.00
5623130 · Telephone	4,045.61	1,624.06	5,000.00	32.48%	-	5,000.00
5624130 · Janitor & Gardener	17,253.11	10,680.00	21,000.00	50.86%	-	21,000.00

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North Coast County Water District
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	<u>FY 19-20</u> <u>Final Total</u>	<u>Mid-Year Total</u> <u>Jul. '20 - Dec. '20</u>	<u>FY 2020-21</u> <u>Budget</u>	<u>% of Budget</u> <u>at Mid-Year</u>	<u>Requested</u> <u>Adjustments</u>	<u>Year End</u> <u>Estimate</u>
5626130 · Dues & Memberships	43,988.43	22,991.00	40,000.00	57.48%	5,000.00	45,000.00
5626130A · BAWSCA Dues	72,456.00	55,078.00	75,000.00	73.44%	-	75,000.00
5627130 · Postage	35,180.75	21,160.38	35,000.00	60.46%	5,000.00	40,000.00
5628130 · General Manager Expenses	524.92	-	2,000.00	0.0%	-	2,000.00
5630130 · Insurance	83,951.59	40,177.02	98,000.00	41.0%	(23,000.00)	75,000.00
5631130 · Office Bldg. Maintenance & Repairs	7,043.22	3,282.21	5,000.00	65.64%	2,500.00	7,500.00
5637130 · Billing Software Support	73,084.41	40,682.46	75,000.00	54.24%	-	75,000.00
5650130 · Office Equip. Repair & Maintenance	18,596.65	7,214.10	10,000.00	72.14%	5,000.00	15,000.00
5655130 · Office Equip. Lease & Maintenance	7,836.60	3,879.01	7,500.00	51.72%	500.00	8,000.00
5661130 · Uniforms	3,047.98	986.38	1,500.00	65.76%	500.00	2,000.00
5685130 · Water Ed/Community Services	11,227.64	3,200.00	15,000.00	21.33%	(5,000.00)	10,000.00
5687130 · Water Conservation	11,144.81	3,931.60	5,000.00	78.63%	10,000.00	15,000.00
5720130 · Taxes & Assessments	1,948.97	924.36	3,000.00	30.81%	-	3,000.00
5725130 · Rebate Programs	11,155.80	6,562.00	10,000.00	65.62%	55,000.00	65,000.00
5730130 · Miscellaneous Expenses	2,329.72	1,087.43	2,000.00	54.37%	1,000.00	3,000.00
5732130 · License & Certificates	670.00	70.00	700.00	10.0%	-	700.00
5733130 · Meals & Entertainment	653.38	402.28	1,000.00	40.23%	-	1,000.00
5734130 · Travel & Lodging	382.91	-	500.00	0.0%	-	500.00
5735130 · Employee Rec. Dinner Awards	1,765.80	-	1,500.00	0.0%	-	1,500.00
Total Administration Operations	<u>560,251.63</u>	<u>275,334.39</u>	<u>522,700.00</u>	<u>52.68%</u>	<u>84,500.00</u>	<u>607,200.00</u>
Administration Profession, Fees						
5680130 · Engineering	22,567.83	-	10,000.00	0.0%	-	10,000.00
5681130 · Legal Fees	196,659.50	22,664.00	70,000.00	32.38%	-	70,000.00
5682130 · Auditing & Accounting Fees	19,720.00	20,629.00	21,000.00	98.23%	-	21,000.00
5683130 · Misc. Professional Fees	108,973.34	26,983.44	175,000.00	15.42%	90,000.00	265,000.00
Total Administration Profession, Fees	<u>347,920.67</u>	<u>70,276.44</u>	<u>276,000.00</u>	<u>25.46%</u>	<u>90,000.00</u>	<u>366,000.00</u>
Administration Salaries & Benefits						
5111130 · Regular Salary	695,130.36	354,251.45	750,000.00	47.23%	-	750,000.00
5112130 · Overtime	12,579.18	2,090.09	10,000.00	20.9%	-	10,000.00
5640130 · Payroll Taxes	61,106.71	24,022.42	56,000.00	42.9%	-	56,000.00
5641130 · Workers Compensation	58,010.60	22,025.12	50,000.00	44.05%	-	50,000.00
5642130 · Health Insurance	96,975.78	60,278.75	121,000.00	49.82%	7,000.00	128,000.00
5642130A · Retiree's Health Insurance	318,434.52	159,301.55	326,000.00	48.87%	-	326,000.00
5643130 · CalPERS Retirement	610,040.73	338,289.87	597,000.00	56.67%	83,000.00	680,000.00
5644130 · Retiree COLA Benefit	96,768.86	48,482.28	97,000.00	49.98%	-	97,000.00
5646130 · Life Insurance	12,412.96	6,745.48	14,000.00	48.18%	-	14,000.00
5647130 · Employee Welfare	180.00	90.00	500.00	18.0%	-	500.00
Total Administration Salaries & Benefits	<u>1,961,639.70</u>	<u>1,015,577.01</u>	<u>2,021,500.00</u>	<u>50.24%</u>	<u>90,000.00</u>	<u>2,111,500.00</u>
5800130 · Bond-Debt Service	513,860.67	457,737.50	516,525.00	88.62%	-	516,525.00
Total 130 · Administration Expenses	<u>3,517,167.68</u>	<u>1,879,660.33</u>	<u>3,487,725.00</u>	<u>53.89%</u>	<u>243,000.00</u>	<u>3,730,725.00</u>

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120 · Distribution Expenses						
Distribution - Operations						
5230120 · Utilities	47,550.32	23,670.41	40,000.00	59.18%	8,000.00	48,000.00
5314120 · Other Services - Misc.	5,185.38	5,917.03	5,000.00	118.34%	-	5,000.00
5315120 · Contract Services	15,347.09	11,317.09	12,000.00	94.31%	-	12,000.00
5350120 · Tools & Equipment	2,543.41	7,296.28	5,000.00	145.93%	5,000.00	10,000.00
5410120 · Meters	16,562.61	-	-	0.0%	-	-
5412120 · Operating Supplies	2,519.03	2,263.32	4,000.00	56.58%	-	4,000.00
5420120 · Inventory	45,734.76	6,173.01	60,000.00	10.29%	-	60,000.00
5621120 · Office Supplies	833.16	-	-	0.0%	-	-
5623120 · Telephone	12,918.14	5,507.56	13,500.00	40.8%	-	13,500.00
5661120 · Uniforms & Safety Equipment	5,239.50	4,679.68	9,000.00	52.0%	-	9,000.00
5670120 · Distribution Repairs & Maintenance	51,580.51	49,106.94	45,000.00	109.13%	55,000.00	100,000.00
5730120 · Misc. Supplies/Expenses	3,340.03	1,866.20	3,000.00	62.21%	-	3,000.00
5750120 · Recycled Water Operations	8,456.11	3,505.04	7,000.00	50.07%	-	7,000.00
Total Distribution - Operations	<u>217,810.05</u>	<u>121,302.56</u>	<u>203,500.00</u>	<u>59.61%</u>	<u>68,000.00</u>	<u>271,500.00</u>
Distribution Salaries & Benefits						
5111120 · Regular Salary	735,878.72	415,460.60	886,000.00	46.89%	-	886,000.00
5112120 · Overtime	21,467.48	9,139.02	30,000.00	30.46%	-	30,000.00
5113120 · Duty	60,960.51	29,814.92	64,000.00	46.59%	-	64,000.00
5640120 · Payroll Taxes	65,145.29	33,666.74	70,000.00	48.1%	-	70,000.00
5642120 · Health Insurance	160,039.28	91,475.12	197,000.00	46.43%	(25,000.00)	172,000.00
Total Distribution Salaries & Benefits	<u>1,043,491.28</u>	<u>579,556.40</u>	<u>1,247,000.00</u>	<u>46.48%</u>	<u>(25,000.00)</u>	<u>1,222,000.00</u>
Total 120 · Distribution Expenses	<u>1,261,301.33</u>	<u>700,858.96</u>	<u>1,450,500.00</u>	<u>48.32%</u>	<u>43,000.00</u>	<u>1,493,500.00</u>
110 · Plant Expenses						
Plant Operations						
5130110 · Water Purchases - SFPUC	5,262,217.38	2,910,686.14	5,222,700.00	55.73%	-	5,222,700.00
5230110 · Utilities	275,119.34	160,342.66	250,000.00	64.14%	25,000.00	275,000.00
5312110 · Lab	31,607.00	11,703.14	20,000.00	58.52%	5,000.00	25,000.00
5314110 · Regulatory Fees	93,838.40	57,126.22	95,000.00	60.13%	-	95,000.00
5350110 · Tools & Equipment	495.56	2,163.39	3,000.00	72.11%	1,000.00	4,000.00
5412110 · Operating Supplies	169.10	24.33	2,500.00	0.97%	-	2,500.00
5623110 · Telephone	1,970.05	817.17	2,000.00	40.86%	-	2,000.00
5629110 · Vehicle Maintenance	9,040.74	6,300.82	20,000.00	31.5%	-	20,000.00
5632110 · Fuel	28,459.69	13,210.00	32,000.00	41.28%	-	32,000.00
5661110 · Uniforms & Safety Equipment	904.71	1,955.08	2,000.00	97.75%	-	2,000.00
5670110 · Plant Repair & Maintenance	17,304.09	10,601.66	15,000.00	70.68%	-	15,000.00
Total Plant Operations	<u>5,721,126.06</u>	<u>3,174,930.61</u>	<u>5,664,200.00</u>	<u>56.05%</u>	<u>31,000.00</u>	<u>5,695,200.00</u>

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	<u>FY 19-20 Final Total</u>	<u>Mid-Year Total Jul. '20 - Dec. '20</u>	<u>FY 2020-21 Budget</u>	<u>% of Budget at Mid-Year</u>	<u>Requested Adjustments</u>	<u>Year End Estimate</u>
Plant Salaries & Benefits						
5111110 · Regular Salary	122,897.68	74,449.74	200,000.00	37.23%	-	200,000.00
5112110 · Overtime	227.79	-	700.00	0.0%	-	700.00
5640110 · Payroll taxes	9,637.18	5,426.25	17,000.00	31.92%	-	17,000.00
5642110 · Health Insurance	18,939.30	9,691.46	45,000.00	21.54%	(10,000.00)	35,000.00
Total Plant Salaries & Benefits	<u>151,701.95</u>	<u>89,567.45</u>	<u>262,700.00</u>	<u>34.1%</u>	<u>(10,000.00)</u>	<u>252,700.00</u>
Total 110 · Plant Expenses	<u>5,872,828.01</u>	<u>3,264,498.06</u>	<u>5,926,900.00</u>	<u>55.08%</u>	<u>21,000.00</u>	<u>5,947,900.00</u>
Total Administrative, Distribution & Plant Expenses	<u>10,651,297.02</u>	<u>5,845,017.35</u>	<u>10,865,125.00</u>	<u>53.8%</u>	<u>307,000.00</u>	<u>11,172,125.00</u>
Total Operating Expense	<u>10,651,297.02</u>	<u>5,845,017.35</u>	<u>10,865,125.00</u>	<u>53.8%</u>	<u>307,000.00</u>	<u>11,172,125.00</u>
Net Operating Income (Loss)	<u>2,337,579.14</u>	<u>1,634,325.72</u>	<u>2,048,875.00</u>	<u>79.77%</u>	<u>(7,000.00)</u>	<u>2,041,875.00</u>
Non-Operating Revenues/(Expenses)						
4910 · Revenue from Leases of Property	225,488.53	114,882.78	232,000.00	49.52%	-	232,000.00
4920 · Interest Revenues	220,773.70	32,728.61	120,000.00	27.27%	-	120,000.00
4930 · Taxes and Assessments	1,065,269.63	583,107.94	800,000.00	72.89%	-	800,000.00
4977 · Gain on Sale of Assets	11,579.21	7,700.00	-	100.0%	-	-
4980 · Transmission & Storage	66,524.00	12,383.00	75,000.00	16.51%	-	75,000.00
5910 · Interest Expense	(2,205.00)	(1,220.00)	-	100.0%	-	-
Total Non-Operating Revenues	<u>1,587,430.07</u>	<u>749,582.33</u>	<u>1,227,000.00</u>	<u>61.09%</u>	<u>-</u>	<u>1,227,000.00</u>
Net Income (Loss)	<u>3,925,009.21</u>	<u>2,383,908.05</u>	<u>3,275,875.00</u>	<u>72.77%</u>	<u>(7,000.00)</u>	<u>3,268,875.00</u>

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