

**WESTBOROUGH WATER DISTRICT  
STATEMENT OF INCOME AND EXPENSE**

	YEAR-TO DATE 03/31/16	2015-2016 BUDGET	2016-2017 BUDGET
<i>Operating Income:</i>			
Water Sales	1,707,250	2,496,650	2,581,580
Sewer Svc.and Transfer Charges	1,800,802	2,313,257	2,301,531
Installation, Connect.and Misc.	16,363	0	
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Total Operating Income	3,524,415	4,809,907	4,883,111
<i>Operating Expense:</i>			
Water Expenditures	1,463,428	2,146,579	2,261,617
Sanitary Sewer Expenditures	1,448,925	1,982,664	2,011,945
Admin.and General Expenditures	687,373	871,730	893,338
Depreciation	166,716	225,168	247,129
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Total Operating Expenditures	3,766,442	5,226,141	5,414,029
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Gain (Loss) from Operations	(242,027)	(416,234)	(530,918)
<i>Non-Operating Income:</i>			
Property Taxes	331,882	370,000	370,000
Investment Interest	12,497	21,469	18,490
Other	29,115	27,215	28,088
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Total Non-Operating Income	373,494	418,684	416,578
<i>Non-Operating Expense:</i>			
Miscellaneous Expense	0	0	0
	<hr/>	<hr/>	<hr/>
Total Non-Operating Expenses	0	0	0
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Gain (Loss) from Non-Operating	373,494	418,684	416,578
<b>Net Income Before</b>			
<b>Capital Facilities Income</b>	<b>131,467</b>	<b>2,450</b>	<b>(114,340)</b>
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Capital Facilites Income	(3,958)	0	171,276
<b>Net Income:</b>	<b>127,509</b>	<b>2,450</b>	<b>56,936</b>

**Note :**

*The use of Capital Facilities Income is limited by state to expenditures related to capital system improvement (See Cal. Government Code Section 66013.)*

Westborough Water District  
Budget for FY 2015-2016

Item & Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 9-month Actual	2015-2016 Budget	2016-2017 Budget
<b><i>Operating Revenue:</i></b>						
Water Sales (41100)	2,130,898	2,083,548	2,115,071	1,707,250	2,496,650	2,581,580
Sewer Service Fees (42351)	1,795,186	1,928,136	2,231,104	1,800,802	2,313,257	2,301,531
Sewer Transp.Fees (42352)	0	0	0	0	0	0
Misc. Operations	25,096	25,972	23,234	16,363	0	0
<b>Total Operating Revenue</b>	<b>3,951,180</b>	<b>4,037,656</b>	<b>4,369,409</b>	<b>3,524,415</b>	<b>4,809,907</b>	<b>4,883,111</b>
<b><i>Non-Operating Revenue:</i></b>						
Other Int. & Penalties(49220)	0	0			0	0
Interest (49210)	(4,279)	12,352	13,299	12,497	21,469	18,490
Taxes & Assessments (49300)	348,183	364,515	396,510	331,882	370,000	370,000
Other (49600)	157,268	121,783	51,520	29,115	27,215	28,088
<b>Total Non-Operating Revenue</b>	<b>501,172</b>	<b>498,650</b>	<b>461,329</b>	<b>373,494</b>	<b>418,684</b>	<b>416,578</b>
<b>TOTAL REVENUE</b>	<b>4,452,352</b>	<b>4,536,306</b>	<b>4,830,738</b>	<b>3,897,909</b>	<b>5,228,591</b>	<b>5,299,689</b>
Capital Facilities Income	0	0	18,001	48,611	0	171,276
<b>TOTAL REVENUE AFTER CAPITAL FACILITIES INCOME</b>	<b>4,452,352</b>	<b>4,536,306</b>	<b>4,848,739</b>	<b>3,946,520</b>	<b>5,228,591</b>	<b>5,470,965</b>

Westborough Water District  
Budget for FY 2015-2016

Item & Account Number	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	9-month Actual	Budget	Budget
<b><i>Operating Expenses: Water</i></b>						
Salaries (51110)	392,434	411,949	239,879	185,970	233,645	245,143
Sal.Temp. (51112)	0	0	0	0	0	0
Sal. OT (51113)	7,717	6,768	7,196	5,806	6,500	6,500
Benefits (51400)	117,424	117,092	49,740	43,012	80,594	83,804
OPEB			15,640	12,263	0	0
Payroll Tax (51410)	27,467	28,607	19,433	14,917	18,947	19,827
Tech.Comm. (51860)	6,070	5,441	5,526	3,927	7,175	7,175
PG&E (51130)	100,791	100,210	91,011	68,014	100,150	100,150
Supplies (51140)	7,959	12,151	8,945	7,998	8,000	8,000
Special Services (51150)	16,991	29,636	42,810	29,860	27,600	27,450
Truck Expenses (51170)	21,778	19,749	20,010	15,817	20,000	20,000
Maint.of System (51200)	28,584	31,549	22,219	19,734	25,000	25,000
Water Purchases (51300)	1,315,553	1,243,158	1,259,699	1,056,110	1,618,968	1,718,568
<b>Total Water</b>						
<b>Operating Expenses</b>	<b>2,042,768</b>	<b>2,006,310</b>	<b>1,782,108</b>	<b>1,463,428</b>	<b>2,146,579</b>	<b>2,261,617</b>

Westborough Water District  
Budget for FY 2015-2016

Item & Account Number	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	9-month Actual	Budget	Budget
<b><i>Operating Expenses: General &amp; Administrative</i></b>						
Salaries (56110)	158,522	199,385	393,326	310,566	390,010	413,072
Salaries OT (56113)	2,722	1,124	1,383	1,825	1,500	1,500
Salaries Temp.(56112)	5,123	4,988	8,284	2,956	6,000	6,000
Employee Benefits (56400)	70,395	54,287	96,656	83,325	138,337	143,975
OPEB	0	12,852	23,460	18,395	0	0
Payroll Taxes (56410)	12,845	16,435	27,198	19,714	31,597	33,361
Office Supplies & Postage (56210)	5,539	6,256	6,515	3,619	6,350	6,350
Memberships (56230)	24,408	25,828	27,144	31,108	31,631	32,493
Travel & Education (56250)	6,538	10,851	8,371	5,545	8,000	8,000
PG&E (56280)	496	416	376	306	500	500
Telephone (56290)	6,426	8,255	6,315	4,428	7,520	8,936
Bldg. & Grounds Maint. (56700)	4,771	9,281	7,043	5,390	6,680	6,992
Directors Fees (56810)	10,600	11,400	9,300	7,266	10,500	10,500
Engineering Serv. (56830)	13,529	10,424	2,242	19,681	18,300	5,000
Accounting Serv. (56840)	38,041	33,252	36,067	24,474	32,715	37,305
Legal Serv. (56841)	26,276	27,049	35,892	15,692	31,800	28,800
Billing (56850)	33,860	30,960	35,938	33,840	36,080	36,080
Comm. & Community Rel. (56860)	29,554	34,867	34,056	21,873	28,980	28,980
General Election (56865)	0	0	0	0	3,000	0
Insurance (56870)	30,593	38,135	47,275	35,692	38,000	37,764
Bad Debts (56880)	0	804	1,112	0	2,500	2,000
Miscellaneous (56890)	29,322	56,268	31,345	41,678	41,730	45,730
Credit Card Fees			13,947			
Round Off Adjustment		(3)	(4)			
<b>Total Gen. &amp; Administrative Operating Expenses</b>	<b>509,560</b>	<b>593,114</b>	<b>853,241</b>	<b>687,373</b>	<b>871,730</b>	<b>893,338</b>

Westborough Water District  
Budget for FY 2015-2016

Item & Account Number	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	9-month Actual	Budget	Budget
<b><i>Operating Expenses: Other</i></b>						
Capital Facilities (56885)	0	4,131	2,751	52,569	0	0
Depreciation (57100)	246,167	247,721	242,900	166,716	225,168	247,129
<b>Total Other Operating Expenses</b>	<b>246,167</b>	<b>251,852</b>	<b>245,651</b>	<b>219,285</b>	<b>225,168</b>	<b>247,129</b>
<b><i>Operating Expenses: Sanitation</i></b>						
Salaries (57310)	300	0	0	400	0	0
Treatment (57320)	1,480,765	1,594,650	1,743,350	1,372,263	1,912,664	1,926,945
Utilities (57330)	52,291	66,116	70,926	65,913	60,000	75,000
Repair of Pipelines (57340)	0	0	0	0	5,000	5,000
Repair of Pumps (57350)	2,102	648	2,226	10,349	5,000	5,000
<b>Total Sanitation Operating Expenses</b>	<b>1,535,458</b>	<b>1,661,414</b>	<b>1,816,502</b>	<b>1,448,925</b>	<b>1,982,664</b>	<b>2,011,945</b>
<b><i>Non-Operating Expenses</i></b>						
Interest on LT Debt (59100)	0	0	0	0	0	0
Amortized Bond Disc. (59410)	0	0	0	0	0	0
Miscellaneous (59450)	0	0	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>4,333,953</b>	<b>4,512,690</b>	<b>4,697,502</b>	<b>3,819,011</b>	<b>5,226,141</b>	<b>5,414,029</b>