

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

	YEAR-TO DATE 03/31/18	2017-2018 BUDGET	2018-2019 BUDGET
<i>Operating Income:</i>			
Water Sales	2,037,469	2,542,700	3,001,095
Sewer Svc.and Transfer Charges	1,897,809	2,513,634	2,894,259
Installation, Connect.and Misc.	17,213	0	
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Total Operating Income	3,952,491	5,056,334	5,895,354
<i>Operating Expense:</i>			
Water Expenditures	1,796,200	2,162,166	2,397,789
Sanitary Sewer Expenditures	1,583,749	2,137,718	2,377,986
Admin.and General Expenditures	769,699	920,659	984,146
Depreciation	189,293	265,285	250,117
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Total Operating Expenditures	4,338,941	5,485,828	6,010,038
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Gain (Loss) from Operations	(386,450)	(429,494)	(114,684)
<i>Non-Operating Income:</i>			
Property Taxes	371,761	396,000	420,000
Investment Interest	33,527	28,985	36,465
Other	82,622	28,088	30,024
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Total Non-Operating Income	487,910	453,073	486,489
<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	487,910	453,073	486,489
Net Income Before			
Capital Facilities Income	101,460	23,579	371,805
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Capital Facilites Income	(2,577)		
Net Income:	98,883	23,579	371,805

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 2018-2019

Item & Account Number	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Revenue:</i>						
Water Sales (41100)	2,115,071	2,496,650	2,581,580	2,037,469	2,542,700	3,001,095
Sewer Service Fees (42351)	2,231,104	2,313,257	2,301,531	1,897,809	2,513,634	2,894,259
Sewer Transp.Fees (42352)	0	0	0	0	0	0
Misc. Operations	23,234	0	0	17,213	0	0
Total Operating Revenue	4,369,409	4,809,907	4,883,111	3,952,491	5,056,334	5,895,354
<i>Non-Operating Revenue:</i>						
Other Int. & Penalties(49220)		0	0	0	0	0
Interest (49210)	13,299	21,469	18,490	33,527	28,985	36,465
Taxes & Assessments (49300)	396,510	370,000	370,000	371,761	396,000	420,000
Other (49600)	51,520	27,215	28,088	82,622	28,088	30,024
Total Non-Operating Revenue	461,329	418,684	416,578	487,910	453,073	486,489
TOTAL REVENUE	4,830,738	5,228,591	5,299,689	4,440,401	5,509,407	6,381,843
Capital Facilities Income	18,001	0	171,276	3,584	0	0
TOTAL REVENUE AFTER CAPITAL FACILITIES INCOME	4,848,739	5,228,591	5,470,965	4,443,985	5,509,407	6,381,843

Westborough Water District
Budget for FY 2018-2019

Item & Account Number	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Expenses: Water</i>						
Salaries (51110)	239,879	233,645	245,143	199,561	253,757	264,100
Sal.Temp. (51112)	0	0	0	0	0	0
Sal. OT (51113)	7,196	6,500	6,500	4,893	7,000	7,000
Benefits (51400)	49,740	80,594	83,804	50,492	89,062	93,537
OPEB	15,640	0	0	13,350	0	0
Payroll Tax (51410)	19,433	18,947	19,827	15,836	20,524	21,315
Tech.Comm. (51860)	5,526	7,175	7,175	5,226	7,375	7,100
PG&E (51130)	91,011	100,150	100,150	66,815	90,150	90,150
Supplies (51140)	8,945	8,000	8,000	4,914	8,000	8,000
Special Services (51150)	42,810	27,600	27,450	34,025	29,130	46,480
Truck Expenses (51170)	20,010	20,000	20,000	27,291	12,000	15,000
Maint.of System (51200)	22,219	25,000	25,000	31,762	25,000	33,650
Water Purchases (51300)	1,259,699	1,618,968	1,718,568	1,342,035	1,620,168	1,811,456
Round Off Adjustment						1
Total Water						
Operating Expenses	1,782,108	2,146,579	2,261,617	1,796,200	2,162,166	2,397,789

Westborough Water District
Budget for FY 2018-2019

Item & Account Number	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Expenses: General & Administrative</i>						
Salaries (56110)	393,326	390,010	413,072	345,837	437,997	460,587
Salaries OT (56113)	1,383	1,500	1,500	773	1,500	1,500
Salaries Temp.(56112)	8,284	6,000	6,000	1,120	5,000	5,000
Employee Benefits (56400)	96,656	138,337	143,975	101,517	148,905	169,866
OPEB	23,460	0	0	20,475	0	0
Payroll Taxes (56410)	27,198	31,597	33,361	20,507	35,191	36,919
Office Supplies & Postage (56210)	6,515	6,350	6,350	4,886	6,850	6,850
Memberships (56230)	27,144	31,631	32,493	35,102	32,698	34,725
Travel & Education (56250)	8,371	8,000	8,000	6,272	8,000	8,000
PG&E (56280)	376	500	500	355	500	500
Telephone (56290)	6,315	7,520	8,936	5,101	8,540	8,864
Bldg. & Grounds Maint. (56700)	7,043	6,680	6,992	15,200	6,284	6,284
Directors Fees (56810)	9,300	10,500	10,500	4,500	10,500	10,500
Engineering Serv. (56830)	2,242	18,300	5,000	38,977	7,500	7,500
Accounting Serv. (56840)	36,067	32,715	37,305	30,002	37,305	38,725
Legal Serv. (56841)	35,892	31,800	28,800	17,817	30,800	30,800
Billing (56850)	35,938	36,080	36,080	28,718	36,080	36,080
Comm. & Community Rel. (56860)	34,056	28,980	28,980	15,643	29,700	29,700
General Election (56865)	0	3,000	0	2,058	0	7,500
Insurance (56870)	47,275	38,000	37,764	36,753	38,789	39,790
Bad Debts (56880)	1,112	2,500	2,000	81	600	600
Miscellaneous (56890)	31,345	41,730	45,730	38,005	37,920	43,855
Credit Card Fees	13,947			0		
Round Off Adjustment	(4)					1
Total Gen. & Administrative Operating Expenses	853,241	871,730	893,338	769,699	920,659	984,146

Westborough Water District
Budget for FY 2018-2019

Item & Account Number	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Expenses: Other</i>						
Capital Facilities (56885)	2,751	0	0	6,161	0	0
Depreciation (57100)	242,900	225,168	247,129	189,293	265,285	250,117
Total Other Operating Expenses	245,651	225,168	247,129	195,454	265,285	250,117
<i>Operating Expenses: Sanitation</i>						
Salaries (57310)	0	0	0	0	0	0
Treatment (57320)	1,743,350	1,912,664	1,926,945	1,481,560	2,055,718	2,285,986
Utilities (57330)	70,926	60,000	75,000	71,875	72,000	82,000
Repair of Pipelines (57340)	0	5,000	5,000	0	5,000	5,000
Repair of Pumps (57350)	2,226	5,000	5,000	30,314	5,000	5,000
Total Sanitation Operating Expenses	1,816,502	1,982,664	2,011,945	1,583,749	2,137,718	2,377,986
<i>Non-Operating Expenses</i>						
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
Total Non-Operating Expenses	0	0	0	0	0	0
TOTAL EXPENDITURES	4,697,502	5,226,141	5,414,029	4,345,102	5,485,828	6,010,038