

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

	YEAR-TO DATE 03/31/19	2018-2019 BUDGET	2019-2020 BUDGET
<i>Operating Income:</i>			
Water Sales	2,247,880	3,001,095	2,992,477
Sewer Svc.and Transfer Charges	2,168,630	2,894,259	2,967,633
Installation, Connect.and Misc.	48,593		
Capital Facilites Income	4,809	0	0
Total Operating Income	<u>4,469,912</u>	<u>5,895,354</u>	<u>5,960,110</u>
<i>Operating Expense:</i>			
Water Expenditures	1,853,741	2,397,789	2,449,673
Sanitary Sewer Expenditures	1,772,817	2,377,986	2,448,268
Admin.and General Expenditures	842,431	984,146	1,018,326
Depreciation	203,959	250,117	314,450
Capital Facilites Expense	4,909	0	0
Total Operating Expenditures	<u>4,677,857</u>	<u>6,010,038</u>	<u>6,230,717</u>
Gain (Loss) from Operations	<u>(207,945)</u>	<u>(114,684)</u>	<u>(270,607)</u>
<i>Non-Operating Income:</i>			
Property Taxes	443,931	420,000	455,000
Investment Interest	54,990	36,465	62,299
Other	30,848	30,024	30,024
Total Non-Operating Income	<u>529,769</u>	<u>486,489</u>	<u>547,323</u>
<i>Non-Operating Expense:</i>			
Miscellaneous Expense	0	0	0
Total Non-Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Gain (Loss) from Non-Operating	529,769	486,489	547,323
<b>Net Income:</b>	<b>321,824</b>	<b>371,805</b>	<b>276,716</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 2019-2020

Item & Account Number	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 9-month Actual	2018-2019 Budget	2019-2020 Budget
<b><i>Operating Revenue:</i></b>						
Water Sales (41100)	2,496,650	2,581,580	2,542,700	2,247,880	3,001,095	2,992,477
Sewer Service Fees (42351)	2,313,257	2,301,531	2,513,634	2,168,630	2,894,259	2,967,633
Sewer Transp.Fees (42352)	0	0	0	0	0	
Misc. Operations	0	0	0	48,593	0	0
<b>Total Operating Revenue</b>	<b>4,809,907</b>	<b>4,883,111</b>	<b>5,056,334</b>	<b>4,465,103</b>	<b>5,895,354</b>	<b>5,960,110</b>
<b><i>Non-Operating Revenue:</i></b>						
Other Int. & Penalties(49220)	0	0	0	0	0	0
Interest (49210)	21,469	18,490	28,985	54,990	36,465	62,299
Taxes & Assessments (49300)	370,000	370,000	396,000	443,931	420,000	455,000
Other (49600)	27,215	28,088	28,088	30,848	30,024	30,024
<b>Total Non-Operating Revenue</b>	<b>418,684</b>	<b>416,578</b>	<b>453,073</b>	<b>529,769</b>	<b>486,489</b>	<b>547,323</b>
<b>TOTAL REVENUE</b>	<b>5,228,591</b>	<b>5,299,689</b>	<b>5,509,407</b>	<b>4,994,872</b>	<b>6,381,843</b>	<b>6,507,433</b>
Capital Facilities Income	0	171,276	0	4,809	0	0
<b>TOTAL REVENUE AFTER CAPITAL FACILITIES INCOME</b>	<b>5,228,591</b>	<b>5,470,965</b>	<b>5,509,407</b>	<b>4,999,681</b>	<b>6,381,843</b>	<b>6,507,433</b>

Westborough Water District  
Budget for FY 2019-2020

Item & Account Number	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
	Budget	Budget	Budget	9-month Actual	Budget	Budget
<b><i>Operating Expenses: Water</i></b>						
Salaries (51110)	233,645	245,143	253,757	205,037	264,100	332,731
Sal.Temp. (51112)	0	0	0	0	0	0
Sal. OT (51113)	6,500	6,500	7,000	7,329	7,000	7,000
Benefits (51400)	80,594	83,804	89,062	71,114	93,537	132,889
Payroll Tax (51410)	18,947	19,827	20,524	16,075	21,315	26,565
Tech.Comm. (51860)	7,175	7,175	7,375	5,314	7,100	7,460
PG&E (51130)	100,150	100,150	90,150	70,499	90,150	90,150
Supplies (51140)	8,000	8,000	8,000	10,067	8,000	8,000
Special Services (51150)	27,600	27,450	29,130	59,720	46,480	46,980
Truck Expenses (51170)	20,000	20,000	12,000	13,202	15,000	15,000
Maint.of System (51200)	25,000	25,000	25,000	68,995	33,650	33,650
Water Purchases (51300)	1,618,968	1,718,568	1,620,168	1,326,389	1,811,456	1,749,247
Round Off Adjustment					1	1
<b>Total Water</b>						
<b>Operating Expenses</b>	2,146,579	2,261,617	2,162,166	1,853,741	2,397,789	2,449,673

Westborough Water District  
Budget for FY 2019-2020

Item & Account Number	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 9-month Actual	2018-2019 Budget	2019-2020 Budget
<b><i>Operating Expenses: General &amp; Administrative</i></b>						
Salaries (56110)	390,010	413,072	437,997	362,692	460,587	480,231
Salaries OT (56113)	1,500	1,500	1,500	1,420	1,500	1,500
Salaries Temp.(56112)	6,000	6,000	5,000	2,912	5,000	5,000
Employee Benefits (56400)	138,337	143,975	148,905	130,089	169,866	169,722
Payroll Taxes (56410)	31,597	33,361	35,191	21,174	36,919	38,422
Office Supplies & Postage (56210)	6,350	6,350	6,850	7,150	6,850	6,850
Memberships (56230)	31,631	32,493	32,698	36,214	34,725	36,290
Travel & Education (56250)	8,000	8,000	8,000	4,471	8,000	8,000
PG&E (56280)	500	500	500	414	500	500
Telephone (56290)	7,520	8,936	8,540	4,829	8,864	7,824
Bldg. & Grounds Maint. (56700)	6,680	6,992	6,284	11,449	6,284	15,847
Parking Rentals (56750)	0	0	0	4,050	0	0
Directors Fees (56810)	10,500	10,500	10,500	6,603	10,500	10,500
Engineering Serv. (56830)	18,300	5,000	7,500	69,133	7,500	15,000
Accounting Serv. (56840)	32,715	37,305	37,305	26,403	38,725	38,725
Legal Serv. (56841)	31,800	28,800	30,800	17,273	30,800	30,800
Billing (56850)	36,080	36,080	36,080	35,436	36,080	36,080
Comm. & Community Rel. (56860)	28,980	28,980	29,700	19,429	29,700	30,700
General Election (56865)	3,000	0	0	0	7,500	0
Insurance (56870)	38,000	37,764	38,789	41,126	39,790	41,380
Bad Debts (56880)	2,500	2,000	600	0	600	500
Miscellaneous (56890)	41,730	45,730	37,920	40,164	43,855	44,455
Credit Card Fees						
Round Off Adjustment					1	
<b>Total Gen. &amp; Administrative Operating Expenses</b>	<b>871,730</b>	<b>893,338</b>	<b>920,659</b>	<b>842,431</b>	<b>984,146</b>	<b>1,018,326</b>

Westborough Water District  
Budget for FY 2019-2020

Item & Account Number	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2017-2018 9-month Actual	2018-2019 Budget	2019-2020 Budget
<b><i>Operating Expenses: Other</i></b>						
Capital Facilities (56885)	0	0	0	4,909	0	0
Depreciation (57100)	225,168	247,129	265,285	203,959	250,117	314,450
<b>Total Other Operating Expenses</b>	<b>225,168</b>	<b>247,129</b>	<b>265,285</b>	<b>208,868</b>	<b>250,117</b>	<b>314,450</b>
<b><i>Operating Expenses: Sanitation</i></b>						
Salaries (57310)	0	0	0	0	0	0
Treatment (57320)	1,912,664	1,926,945	2,055,718	1,689,600	2,285,986	2,344,268
Utilities (57330)	60,000	75,000	72,000	69,100	82,000	94,000
Repair of Pipelines (57340)	5,000	5,000	5,000	0	5,000	5,000
Repair of Pumps (57350)	5,000	5,000	5,000	14,117	5,000	5,000
<b>Total Sanitation Operating Expenses</b>	<b>1,982,664</b>	<b>2,011,945</b>	<b>2,137,718</b>	<b>1,772,817</b>	<b>2,377,986</b>	<b>2,448,268</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>5,226,141</b>	<b>5,414,029</b>	<b>5,485,828</b>	<b>4,677,857</b>	<b>6,010,038</b>	<b>6,230,717</b>