



SOUTH FEATHER WATER & POWER

TO: Board of Directors

FROM: Jennifer Jellison, Finance Division Manager
Michael Glaze, General Manager

DATE: December 19, 2005

RE: Recommended 2006 Water Division Budget
12/27/05 Board of Directors Meeting

Presented herewith is the proposal for the 2006 Water Division Budget we submitted to the Board's Finance Committee. After reviewing the budget and supporting data during a meeting with Water Division management staff, the Committee directed that the budget be submitted to the Board at its December meeting with its recommendation for adoption.

The proposal is a balanced budget that maintains the same rate structure that was implemented with the 2003 budget (no increase in rates in 2006). Total expenses in this budget amount to \$5,588,799, summarized as follows:

O & M Expenses.....	\$4,005,900
Capital Outlay Expenses.....	\$ 267,900
Debt Service	\$1,037,900
FERC Relicensing Expenses.....	\$ 277,099

Assumptions framing the budget are as follows:

- (1) new connections in 2006 will equal the number in 2005;
- (2) domestic-customer growth for 2006 will follow the 2003-2005 trend;
- (3) irrigation-customer growth for 2006 will follow the 2003-2005 trend;
- (4) a 3% COLA for all employees is funded;
- (5) our newsletters will be published on our website in 2006 (saving publication costs);
- (6) 3.4% increase in general insurance premiums;
- (7) 9% decrease in workers compensation insurance premiums;
- (8) 9% increase in employees' health insurance premiums;
- (9) 3.3% increase in System Capacity Charge revenue;
- (10) a water sale is not included in the 2006 budgeted revenues;
- (11) no new employees will be hired in 2006

The 2006 proposed budget has a smaller amount of money available for capital projects than in recent

years' budgets. Additionally, the 2006 proposed budget's coverage for debt service compliance is minimal compared to recent years, but still in conformance with previous bond covenants. There seems to be a growing general misconception that this decrease in available funds is a result of the office-expansion project. It is important that the Board and public understand that this is not true. The amount of funds available for capital projects in a given year is the net revenue after debt service payments have been made. This net revenue number continues to decrease as our expenses increase at a substantially greater rate than our revenues increase. Personnel expenses are a fixed cost unless we can transfer some portion of that labor cost to capital projects. The office-expansion project permits us to do that. It is actually contributing positively to our debt service compliance ratio by providing a way to move personnel time, equipment time and overhead expenses out of Operations & Maintenance expenses and into Capital. The truth is that our customer base is not growing fast enough to cause revenue to increase at the same rate as our personnel expenses. Without an increase in the rate structure in excess of the schedule approved in 2003, these two trend lines will soon converge and there will be no funds available for capital projects, and we will not be able to achieve compliance on our debt service covenant.

The proposed 2006 Water Division Budget necessitates the continued inter-fund borrowing authorized by the Board last August. Although the budget does not include revenue from an anticipated water transfer in 2006, revenue from a transfer would restore reserve accounts from which funds are borrowed to their original balances plus interest. In the unlikely event that a transfer does not occur, the deadline for repayment of the loans would need to be extended for 12 months.

This budget is being submitted for the Board's review. You have a number of options: you may agree with the Committee's recommendation and adopt the budget; evaluate alternative scenarios; request additional information for review at a later date; or, agree in principal with the proposal and consider adoption at a subsequent meeting. If you decide to adopt the budget submitted by the Finance Committee, the following motion would suffice:

"I move approval of the 2006 Water Division Budget as recommended by the Finance Committee, including appropriation of funds for the recommended cost-of-living adjustments for personnel, and for the Betterments, Distribution System Projects, and Irrigation Augmentation Projects specified in Schedule."

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of 2005 Actual	2006 Proposed Budget	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget			2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
Water Sales Revenue	01-00-41100-0	Revenue-Domestic Water	2,351,082	2,487,939	2,648,446	2,395,281	2,500,000	104,719	4.4%	(148,446)	-5.6%	12,061	0.5%
Water Sales Revenue	01-00-41100-3	Revenue-Domestic Water	8,282	7,924	8,215	7,269	8,500	1,231	16.9%	285	3.5%	576	7.3%
Water Sales Revenue	01-00-41300-2	Surplus Water (PG&E)	151,174	148,763	175,000	165,000	165,000	-	0.0%	(10,000)	-5.7%	16,237	10.9%
Water Sales Revenue	01-00-41305-2	Revenue-Sly Cr Pwr Generation	300,716	237,746	240,000	235,413	240,000	4,587	1.9%	-	0.0%	2,254	0.9%
Water Sales Revenue	01-00-41400-4	Revenue-Palermo Can Irrig	80,603	80,368	80,000	79,420	81,000	1,580	2.0%	1,000	1.3%	632	0.8%
Water Sales Revenue	01-00-41400-5	Revenue-Bangor Can Irrig	102,454	110,197	110,000	94,553	110,000	15,447	16.3%	-	0.0%	(197)	-0.2%
Water Sales Revenue	01-00-41400-6	Revenue-Forbes Can Irrig	19,367	20,890	21,000	19,813	21,000	1,187	6.0%	-	0.0%	110	0.5%
Water Sales Revenue	01-00-41400-7	Revenue-Comm Line	33,244	35,095	36,000	28,285	35,000	6,715	23.7%	(1,000)	-2.8%	(95)	-0.3%
Water Sales Revenue	01-00-41450-2	Revenue-Woodleaf TWD	290,473	219,029	225,000	57,264	75,000	17,736	31.0%	(150,000)	-66.7%	(144,029)	-65.8%
Water Sales Revenue	01-00-41500-2	Surplus Wtr (PG&E Sly Cr)	368,000	368,000	368,000	368,000	368,000	-	0.0%	-	0.0%	-	0.0%
Water Sales Revenue	01-00-41502-2	Revenue-Surplus Wtr (Misc)	409,890	-	466,500	-	-	-	-	(466,500)	-100.0%	-	-
Water Sales Revenue	01-00-41600-2	Revenue-Sly Creek MOU	77,200	77,200	77,200	77,200	77,200	-	0.0%	-	0.0%	-	0.0%
Total Water Sales			4,192,484	3,793,150	4,455,361	3,527,498	3,680,700	153,202	4.3%	(774,661)	-17.4%	(112,450)	-3.0%
Water Service Charges	01-00-42301-2	Sundry Billing (Job Orders)	112,412	69,200	345,000	206,280	210,000	3,720	1.8%	(135,000)	-39.1%	140,800	203.5%
Water Service Charges	01-00-42303-0	Inspection Fees	2,376	26,092	30,000	21,996	27,000	5,004	22.7%	(3,000)	-10.0%	908	3.5%
Water Service Charges	01-00-42321-2	Annexation Fees	18,211	1,687	1,166	2,388	5,000	2,612	109.4%	3,834	328.8%	3,313	196.4%
Water Service Charges	01-00-42341-0	System Cap Chg (MRTP)	285,727	293,659	-	352,213	370,000	17,787	5.1%	370,000	-	76,341	26.0%
Water Service Charges	01-00-42347-0	Misc Service Charge	31,327	34,540	32,000	30,877	33,000	2,123	6.9%	1,000	3.1%	(1,540)	-4.5%
Water Service Charges	01-00-42347-4	Misc Service Charge	60	275	100	-	-	-	-	(100)	-100.0%	(275)	-100.0%
Water Service Charges	01-00-42347-5	Misc Service Charge	45	-	-	-	-	-	-	-	-	-	-
Water Service Charges	01-00-42347-7	Misc Service Charge	(15)	-	-	-	-	-	-	-	-	-	-
Total Water Service Charges			450,144	425,453	408,266	613,754	645,000	31,246	5.1%	236,734	58.0%	219,547	51.6%
Non-Operating Revenue	01-00-49202-2	Into-Time Certificates	99,965	148,987	164,000	50,927	50,000	(927)	-1.8%	(114,000)	-69.5%	(98,987)	-66.4%
Non-Operating Revenue	01-00-49203-2	Into-Sundry Billing	7,948	6,907	6,900	5,293	5,000	(293)	-5.5%	(1,900)	-27.5%	(1,907)	-27.6%
Non-Operating Revenue	01-00-49204-0	Into-Water Sales	6,255	6,432	6,600	6,092	6,000	(92)	-1.5%	(600)	-9.1%	(432)	-6.7%
Non-Operating Revenue	01-00-49204-1	Into-Irrig Wtr Sales	(2)	(2)	-	-	-	-	-	-	-	2	-100.0%
Non-Operating Revenue	01-00-49204-3	Into-Water Sales	15	16	20	-	-	-	-	(20)	-100.0%	(16)	-100.0%
Non-Operating Revenue	01-00-49204-4	Into-Water Sales	(4)	(1)	-	-	-	-	-	-	-	1	-100.0%
Non-Operating Revenue	01-00-49204-5	Into-Water Sales	1,711	1,793	1,800	2,005	2,000	(5)	-0.2%	200	11.1%	207	11.5%
Non-Operating Revenue	01-00-49204-7	Into-Water Sales	-	(0)	-	-	-	-	-	-	-	0	-100.0%
Non-Operating Revenue	01-00-49209-2	Into-US Treasury Bill	4,760	5,264	-	-	-	-	-	-	-	(5,264)	-100.0%
Non-Operating Revenue	01-00-49250-2	Into-Misc	2,146	9,376	-	13,910	14,000	90	0.6%	14,000	-	4,624	49.3%
Non-Operating Revenue	01-00-49311-2	Revenue-Co Property Taxes	337,542	216,932	67,693	97,000	225,000	128,000	132.0%	157,307	232.4%	8,069	3.7%
Non-Operating Revenue	01-00-49312-2	Revenue-ERAF Surcharge	-	-	281,920	283,468	285,000	1,532	0.5%	3,080	1.1%	285,000	-
Non-Operating Revenue	01-00-49400-2	Revenue-Prior Years	(7,351)	1,522	-	(9,083)	-	9,083	-100.0%	-	-	(1,522)	-100.0%
Non-Operating Revenue	01-00-49520-4	Revenue-Grants	50,337	-	-	-	-	-	-	-	-	-	-
Non-Operating Revenue	01-00-49523-2	Contribuitons-Donated	-	37,218	-	105,817	-	(105,817)	-100.0%	-	-	(37,218)	-100.0%
Non-Operating Revenue	01-00-49610-2	Revenue-Sale of Assets	-	1,400	3,000	608,478	-	(608,478)	-100.0%	(3,000)	-100.0%	(1,400)	-100.0%
Non-Operating Revenue	01-00-49615-2	Revenue-Loss/Gain Investment	(199)	(26,876)	-	-	-	-	-	-	-	26,876	-100.0%
Non-Operating Revenue	01-00-49625-0	Revenue-Back Flow Installation	62,314	52,841	43,897	61,894	62,000	106	0.2%	18,103	41.2%	9,159	17.3%
Non-Operating Revenue	01-00-49630-0	Revenue-Back Flow Inspection	33,507	40,806	44,812	49,731	50,000	269	0.5%	5,188	11.6%	9,194	22.5%
Non-Operating Revenue	01-00-49630-3	Revenue-Back Flow Inspection	345	338	338	363	400	37	10.2%	62	18.3%	62	18.2%
Non-Operating Revenue	01-00-49635-0	Revenue-Fire Flow Testing	50	-	-	200	200	-	0.0%	200	-	200	-
Non-Operating Revenue	01-00-49910-2	Revenue-PG&E (SFPP)	10,000	10,000	10,000	10,000	10,000	-	0.0%	-	0.0%	-	0.0%
Non-Operating Revenue	01-00-49911-2	Revenue-'93 Excess Funds	282,198	31,050	267,000	-	-	-	-	(267,000)	-100.0%	(31,050)	-100.0%
Non-Operating Revenue	01-00-49912-2	Revenue-'04 Excess Funds	-	171,880	2,500	195,102	266,000	70,898	36.3%	263,500	10540.0%	94,120	54.8%
Non-Operating Revenue	01-00-49921-2	Revenue-Title Calls	3,030	2,405	-	2,226	2,500	274	12.3%	2,500	-	95	4.0%
Non-Operating Revenue	01-00-49922-2	Revenue-Quitclaim Deeds	-	36	-	100	-	(100)	-100.0%	-	-	(36)	-100.0%
Non-Operating Revenue	01-00-49929-0	Revenue-Miscellaneous	323	455	500	254	500	246	96.9%	-	0.0%	45	9.9%
Non-Operating Revenue	01-00-49929-2	Revenue-Miscellaneous	25	-	-	200	-	(200)	-100.0%	-	-	-	-

Kathy estimates \$235K in '05 and a small incr in '06

Due to Q1 Outages \$75K Tot. Q1=\$15K Q2=\$60K

Tot revenue incr of 5% from 2005

3.3% incr in system cap charge

2006 will be similar to 2004 with an incr. for growth

This is the sale of ID#1

Savings from Sly Creek Re-Finance

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed Budget	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual		2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
Non-Operating Revenue	01-00-49929-5	Revenue-Miscellaneous	90	75	75	47	100	53	112.8%	25	33.3%	25	33.3%
Non-Operating Revenue	01-00-49929-6	Revenue-Miscellaneous	50	155	155	73	100	27	37.0%	(55)	-35.5%	(55)	-35.5%
Non-Operating Revenue	01-00-49932-8	Revenue-Yuba Co Water Dist	20,625	28,610	25,000	8,014	8,000	(14)	-0.2%	(17,000)	-68.0%	(20,610)	-72.0%
Total Non-Operating Revenue			915,681	747,618	926,210	1,492,111	986,800	(505,311)	-33.9%	60,590	6.5%	239,182	32.0%
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Revenue Total			5,558,308	4,966,222	5,789,837	5,633,363	5,312,500	(320,863)	-5.7%	(477,337)	-8.2%	346,278	7.0%
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Water Source	01-51-51230-6	Source-Dam Inspect (Lwr Wyn)	4,910	4,910	4,910	4,910	4,900	-	0.0%	-	0.0%	-	0.0%
Water Source	01-51-51249-4	Source-Palermo Canal	8,000	8,000	8,000	8,000	8,000	-	0.0%	-	0.0%	-	0.0%
Water Source Total			12,910	12,910	12,910	12,910	12,900	-	0.0%	-	0.0%	-	0.0%
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Environmental Health & Safety	01-52-53100-0	W/T-Supplies ESCO	-	-	-	-	100	75	-	75	-	75	-
Environmental Health & Safety	01-52-54104-0	T/D-Maint Supplies ESCO	-	-	-	-	100	50	-	50	-	50	-
Environmental Health & Safety	01-52-54295-0	T/D-Irrigation Materials ESCO	-	-	-	-	1,700	1,700	-	1,700	-	1,700	-
Environmental Health & Safety	01-52-56106-0	G/A-Office Supplies ESCO	-	-	-	-	100	100	-	100	-	100	-
Environmental Health & Safety	01-52-56201-0	G/A-Outside Services ESCO	-	-	-	-	300	300	-	300	-	300	-
Environmental Health & Safety	01-52-56224-0	G/A-Dues, Fees ESCO	-	-	-	-	2,900	2,940	-	2,940	-	2,940	-
Environmental Health & Safety	01-52-56225-0	G/A-Subscriptions ESCO	-	-	-	-	200	235	-	235	-	235	-
Environmental Health & Safety	01-52-56226-0	G/A-Physical Exams ESCO	-	-	-	-	5,600	5,600	-	5,600	-	5,600	-
Environmental Health & Safety	01-52-56408-0	G/A-Schools, Training ESCO	-	-	-	-	4,700	4,700	-	4,700	-	4,700	-
Environmental Health & Safety	01-52-56102-0	G/P-Safety Supplies ESCO	-	-	-	-	1,200	1,200	-	1,200	-	1,200	-
Environmental Health & Safety	01-52-56200-0	G/P-Outside Services ESCO	-	-	-	-	2,500	2,450	-	2,450	-	2,450	-
Environmental Health & Safety	01-52-56301-0	G/A-Salaries ESCO	-	-	-	-	29,600	29,570	-	29,570	-	29,570	-
Environmental Health & Safety	01-52-56303-0	G/A-Vac, S/L etc ESCO	-	-	-	-	5,600	5,600	-	5,600	-	5,600	-
Environmental Health & Safety Total			-	-	-	-	54,500	54,520	-	54,520	-	54,520	-
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Water Treatment	01-53-53100-0	W/T-Supplies	4,538	4,423	4,800	4,000	4,000	-	0.0%	(800)	-16.7%	(423)	-9.6%
Water Treatment	01-53-53100-3	W/T-Supplies	-	39	-	75	-	(75)	-100.0%	-	-	(39)	-100.0%
Water Treatment	01-53-53100-7	W/T-Supplies	45	-	-	5	-	(5)	-100.0%	-	-	-	-
Water Treatment	01-53-53102-0	W/T-Treated Supplies	10,549	13,585	15,386	14,000	16,000	2,000	14.3%	614	4.0%	2,415	17.8%
Water Treatment	01-53-53102-3	W/T-Treated Supplies	868	425	530	300	-	(300)	-100.0%	(530)	-100.0%	(425)	-100.0%
Water Treatment	01-53-53102-7	W/T-Treated Supplies	5,779	3,700	1,000	1,000	-	(1,000)	-100.0%	(1,000)	-100.0%	(3,700)	-100.0%
Water Treatment	01-53-53140-0	W/T-Auto Allowance	651	708	-	600	600	-	0.0%	600	-	(108)	-15.3%
Water Treatment	01-53-53172-0	W/T-Equipment Rental	-	-	-	800	-	(800)	-100.0%	-	-	-	-
Water Treatment	01-53-53204-0	W/T-Outside Service	16,758	11,048	13,500	20,000	14,000	(6,000)	-30.0%	500	3.7%	2,952	26.7%
Water Treatment	01-53-53204-3	W/T-Outside Service	1,927	893	1,000	-	-	-	-	(1,000)	-100.0%	(893)	-100.0%
Water Treatment	01-53-53204-7	W/T-Outside Service	539	221	-	-	-	-	-	-	-	(221)	-100.0%
Water Treatment	01-53-53250-0	W/T-Utilities	155,356	52,745	19,000	12,000	13,000	1,000	8.3%	(6,000)	-31.6%	(39,745)	-75.4%
Water Treatment	01-53-53250-3	W/T-Utilities	323	242	300	300	-	(300)	-100.0%	(300)	-100.0%	(242)	-100.0%
Water Treatment	01-53-53250-7	W/T-Utilities	209	219	256	100	-	(100)	-100.0%	(256)	-100.0%	(219)	-100.0%
Water Treatment	01-53-53260-0	W/T-Maint Supplies	31,135	24,927	74,300	48,700	30,500	(18,200)	-37.4%	(43,800)	-59.0%	5,573	22.4%
Water Treatment	01-53-53260-3	W/T-Maint Supplies	5,389	2,682	4,000	2,066	-	(2,066)	-100.0%	(4,000)	-100.0%	(2,682)	-100.0%
Water Treatment	01-53-53260-7	W/T-Maint Supplies	2,689	3,038	320	354	-	(354)	-100.0%	(320)	-100.0%	(3,038)	-100.0%
Water Treatment	01-53-53300-0	W/T-Salaries	182,761	221,550	240,552	258,880	290,300	31,460	12.2%	49,788	20.7%	68,790	31.0%
Water Treatment	01-53-53300-3	W/T-Salaries	34,408	41,168	35,492	37,580	-	(37,580)	-100.0%	(35,492)	-100.0%	(41,168)	-100.0%
Water Treatment	01-53-53300-7	W/T-Salaries	20,175	19,004	7,889	5,850	-	(5,850)	-100.0%	(7,889)	-100.0%	(19,004)	-100.0%
Water Treatment	01-53-53302-0	W/T-Vac, S/L etc	36,304	51,507	63,980	38,563	57,800	19,261	49.9%	(6,156)	-9.6%	6,317	12.3%
Water Treatment	01-53-53302-3	W/T-Vac, S/L etc	12,107	10,512	-	13,270	-	(13,270)	-100.0%	-	-	(10,512)	-100.0%
Water Treatment	01-53-53302-7	W/T-Vac,S/L etc	639	415	-	-	-	-	-	-	-	(415)	-100.0%
Water Treatment	01-53-53303-8	W/T-Salaries (YCWD)	145	-	-	-	-	-	-	-	-	-	-
Water Treatment	01-53-56408-0	G/A-Schools & Training WT	-	-	-	-	2,600	2,600	-	2,600	-	2,600	-

New EH&S Dept per Tom's

Priority 1 Budget Requests

One time \$6.5K SCADA Alarm upgrade fee per Art

\$20K Filter replacement in 2005

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected Incr(Decr)	%	2005 Budget Incr(Decr)	%	2004 Actual Incr(Decr)	%
Water Treatment Total			523,294	463,051	482,305	458,443	428,900	(29,579)	-6.5%	(53,441)	-11.1%	(34,187)	-7.4%
Transmission & Distribution	01-54-54104-0	T/D-Maint Supplies	45,947	55,359	66,000	35,000	45,000	10,000	28.6%	(21,000)	-31.8%	(10,359)	-18.7%
Transmission & Distribution	01-54-54104-2	T/D-Maint Supplies	2,653	949	750	1,000	-	(1,000)	-100.0%	(750)	-100.0%	(949)	-100.0%
Transmission & Distribution	01-54-54104-3	T/D-Maint Supplies	555	54	300	-	-	-	-	(300)	-100.0%	(54)	-100.0%
Transmission & Distribution	01-54-54140-0	T/D-Auto Allowance	627	666	-	500	600	100	20.0%	600	-	(66)	-9.9%
Transmission & Distribution	01-54-54140-4	T/D-Auto Allowance	654	696	-	600	600	-	0.0%	600	-	(96)	-13.8%
Transmission & Distribution	01-54-54170-0	T/D-Equipment Rental	-	-	-	275	3,000	2,725	990.9%	3,000	-	3,000	-
Transmission & Distribution	01-54-54170-3	T/D-Equipment Rental	-	-	-	700	-	(700)	-100.0%	-	-	-	-
Transmission & Distribution	01-54-54170-4	T/D-Equipment Rental	1,119	-	1,200	700	-	(700)	-100.0%	(1,200)	-100.0%	-	-
Transmission & Distribution	01-54-54170-5	T/D-Equipment Rental	1,079	-	1,200	700	-	(700)	-100.0%	(700)	-100.0%	-	-
Transmission & Distribution	01-54-54170-6	T/D-Equipment Rental	1,793	-	1,800	700	-	(700)	-100.0%	(1,800)	-100.0%	-	-
Transmission & Distribution	01-54-54202-0	T/D-Outside Service	2,294	2,675	1,000	2,500	2,500	-	0.0%	1,500	150.0%	(175)	-6.6%
Transmission & Distribution	01-54-54202-4	T/D-Outside Service	-	20	-	-	-	-	-	-	-	(20)	-100.0%
Transmission & Distribution	01-54-54202-5	T/D-Outside Service	-	-	-	60	-	(60)	-100.0%	-	-	-	-
Transmission & Distribution	01-54-54202-6	T/D-Outside Service	-	-	-	60	-	(60)	-100.0%	-	-	-	-
Transmission & Distribution	01-54-54250-0	T/D-Utilities	15,787	16,811	15,205	14,000	19,000	5,000	35.7%	3,795	25.0%	2,189	13.0%
Transmission & Distribution	01-54-54250-3	T/D-Utilities	3,886	3,788	3,800	3,500	-	(3,500)	-100.0%	(3,800)	-100.0%	(3,788)	-100.0%
Transmission & Distribution	01-54-54250-7	T/D-Utilities	297	350	100	300	-	(300)	-100.0%	(100)	-100.0%	(350)	-100.0%
Transmission & Distribution	01-54-54264-0	T/D-Materials (Aggr Inventory)	9,766	12,634	15,000	18,000	18,000	-	0.0%	3,000	20.0%	5,366	42.5%
Transmission & Distribution	01-54-54264-4	T/D-Materials (Aggr Inventory)	556	169	500	-	-	-	-	(500)	-100.0%	(169)	-100.0%
Transmission & Distribution	01-54-54264-5	T/D-Materials (Aggr Inventory)	792	406	500	-	-	-	-	(500)	-100.0%	(406)	-100.0%
Transmission & Distribution	01-54-54264-6	T/D-Materials (Aggr Inventory)	289	65	300	-	-	-	-	(300)	-100.0%	(65)	-100.0%
Transmission & Distribution	01-54-54264-7	T/D-Materials (Aggr Inventory)	9	-	-	-	-	-	-	-	-	-	-
Transmission & Distribution	01-54-54264-8	T/D-Materials (Aggr Inventory)	120	-	-	-	-	-	-	-	-	-	-
Transmission & Distribution	01-54-54270-0	T/D-Small Tools	4,220	4,863	2,750	9,500	9,500	-	0.0%	6,750	245.5%	4,637	95.3%
Transmission & Distribution	01-54-54270-2	T/D-Small Tools	2,038	2,446	-	-	-	-	-	-	-	(2,446)	-100.0%
Transmission & Distribution	01-54-54270-4	T/D-Small Tools	540	1,077	1,450	-	-	-	-	(1,450)	-100.0%	(1,077)	-100.0%
Transmission & Distribution	01-54-54270-5	T/D-Small Tools	617	1,175	800	-	-	-	-	(800)	-100.0%	(1,175)	-100.0%
Transmission & Distribution	01-54-54270-6	T/D-Small Tools	526	997	800	-	-	-	-	(800)	-100.0%	(997)	-100.0%
Transmission & Distribution	01-54-54294-0	T/D-Equipment Use	69,771	69,114	-	57,600	60,000	2,400	4.2%	60,000	-	(9,114)	-13.2%
Transmission & Distribution	01-54-54294-3	T/D-Equipment Use	2,209	2,418	-	2,400	-	(2,400)	-100.0%	-	-	(2,418)	-100.0%
Transmission & Distribution	01-54-54294-7	T/D-Equipment Use	1,201	1,286	-	240	-	(240)	-100.0%	-	-	(1,286)	-100.0%
Transmission & Distribution	01-54-54295-4	T/D-Maint Supplies	3,266	5,935	5,000	3,088	3,000	(88)	-2.8%	(2,000)	-40.0%	(2,935)	-49.5%
Transmission & Distribution	01-54-54295-5	T/D-Maint Supplies	8,583	3,956	5,000	5,437	23,000	17,563	323.0%	18,000	360.0%	19,044	481.4%
Transmission & Distribution	01-54-54295-6	T/D-Maint Supplies	2,067	2,667	2,600	3,518	3,500	(18)	-0.5%	900	34.6%	833	31.2%
Transmission & Distribution	01-54-54295-7	T/D-Maint Supplies	3,491	545	1,000	257	1,000	743	289.6%	-	0.0%	455	83.3%
Transmission & Distribution	01-54-54295-8	T/D-Maint Supplies	2,918	62	-	120	-	(120)	-100.0%	-	-	(62)	-100.0%
Transmission & Distribution	01-54-54296-4	T/D-Equip Use	22,329	18,505	-	15,251	32,000	16,749	109.8%	32,000	-	13,495	72.9%
Transmission & Distribution	01-54-54296-5	T/D-Equip Use	12,703	15,412	-	8,486	-	(8,486)	-100.0%	-	-	(15,412)	-100.0%
Transmission & Distribution	01-54-54296-6	T/D-Equip Use	6,641	6,346	-	6,829	-	(6,829)	-100.0%	-	-	(6,346)	-100.0%
Transmission & Distribution	01-54-54296-7	T/D-Equip Use	1,314	652	-	708	-	(708)	-100.0%	-	-	(652)	-100.0%
Transmission & Distribution	01-54-54296-8	T/D-Equip Use	3,126	4,402	-	1,049	-	(1,049)	-100.0%	-	-	(4,402)	-100.0%
Transmission & Distribution	01-54-54300-0	T/D-Salaries	230,518	251,732	228,446	230,787	618,400	387,654	168.0%	389,995	170.7%	366,709	145.7%
Transmission & Distribution	01-54-54300-3	T/D-Salaries	2,564	609	6,035	(20,639)	-	20,639	-100.0%	(6,035)	-100.0%	(609)	-100.0%
Transmission & Distribution	01-54-54300-4	T/D-Salaries	157,042	135,500	135,994	149,146	-	(149,146)	-100.0%	(135,994)	-100.0%	(135,500)	-100.0%
Transmission & Distribution	01-54-54300-5	T/D-Salaries	83,145	79,726	103,414	93,673	-	(93,673)	-100.0%	(103,414)	-100.0%	(79,726)	-100.0%
Transmission & Distribution	01-54-54300-6	T/D-Salaries	80,805	66,934	54,923	74,322	-	(74,322)	-100.0%	(54,923)	-100.0%	(66,934)	-100.0%
Transmission & Distribution	01-54-54300-7	T/D-Salaries	9,691	6,598	25,123	5,652	-	(5,652)	-100.0%	(25,123)	-100.0%	(6,598)	-100.0%
Transmission & Distribution	01-54-54300-8	T/D-Salaries	27,617	35,008	26,386	19,417	-	(19,417)	-100.0%	(26,386)	-100.0%	(35,008)	-100.0%

Per MC \$13K
replace Grier
4" pipeline &
\$5K Bangor
Oroville lateral
spill

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected	Incr(Decr)	2005 Budget	Incr(Decr)	2004 Actual	Incr(Decr)
Transmission & Distribution	01-54-54302-0	T/D-Vac, S/L etc	101,296	112,693	49,950	96,882	131,400	34,526	35.6%	81,458	163.1%	18,715	16.6%
Transmission & Distribution	01-54-54302-2	T/D-Vac,S/L etc	4,403	4,499	21,217	13,511	24,600	11,123	82.3%	3,417	16.1%	20,135	447.5%
Transmission & Distribution	01-54-54302-4	T/D-Vac, S/L etc	19,094	12,888	21,882	17,517	-	(17,517)	-100.0%	(21,882)	-100.0%	(12,888)	-100.0%
Transmission & Distribution	01-54-54302-5	T/D-Vac, S/L etc	11,796	14,574	17,752	15,049	-	(15,049)	-100.0%	(17,752)	-100.0%	(14,574)	-100.0%
Transmission & Distribution	01-54-54302-6	T/D-Vac, S/L etc	12,351	15,112	11,538	13,666	-	(13,666)	-100.0%	(11,538)	-100.0%	(15,112)	-100.0%
Transmission & Distribution	01-54-54302-7	T/D-Vac,S/L etc	-	-	11,561	-	-	-	-	(11,561)	-100.0%	-	-
Transmission & Distribution	01-54-54314-0	T/D-Standby Call	23,343	26,055	20,950	22,996	24,000	1,049	4.6%	3,095	14.8%	(2,010)	-7.7%
Transmission & Distribution	01-54-56108-0	G/A-Engineering Supplies T&D	-	-	-	-	600	550	-	550	-	550	-
Transmission & Distribution	01-54-56225-0	G/A-Subscrptns/Publicatns T&D	-	-	-	-	10,100	10,058	-	10,058	-	10,058	-
Transmission & Distribution Total			999,443	998,427	862,226	925,058	1,029,800	104,778	11.3%	167,610	19.4%	31,409	3.1%
Customer Accounts	01-55-55102-0	C/A-Supplies	28,756	30,591	30,000	32,810	39,000	6,190	18.9%	9,000	30.0%	8,409	27.5%
Customer Accounts	01-55-55102-3	C/A-Supplies	294	285	350	341	-	(341)	-100.0%	(350)	-100.0%	(285)	-100.0%
Customer Accounts	01-55-55102-4	C/A-Supplies	902	1,161	950	1,723	-	(1,723)	-100.0%	(950)	-100.0%	(1,161)	-100.0%
Customer Accounts	01-55-55102-5	C/A-Supplies	902	1,166	950	1,438	-	(1,438)	-100.0%	(950)	-100.0%	(1,166)	-100.0%
Customer Accounts	01-55-55102-6	C/A-Supplies	395	716	500	1,342	-	(1,342)	-100.0%	(500)	-100.0%	(716)	-100.0%
Customer Accounts	01-55-55102-7	C/A-Supplies	302	347	275	354	-	(354)	-100.0%	(275)	-100.0%	(347)	-100.0%
Customer Accounts	01-55-55113-0	C/A-Meter Maintenance	25,847	5,211	41,500	1,907	2,000	93	4.9%	(39,500)	-95.2%	(3,211)	-61.6%
Customer Accounts	01-55-55113-5	C/A-Meter Maintenance	-	-	-	192	-	(192)	-100.0%	-	-	-	-
Customer Accounts	01-55-55113-7	C/A-Meter Maintenance	254	-	-	-	-	-	-	-	-	-	
Customer Accounts	01-55-55202-0	C/A-Outside Services	-	-	46,000	764	-	(764)	-100.0%	(46,000)	-100.0%	-	-
Customer Accounts	01-55-55202-4	C/A-Outside Services	-	-	-	109	-	(109)	-100.0%	-	-	-	-
Customer Accounts	01-55-55205-0	C/A-Backflow Maintenance	2,069	-	4,000	1,531	2,000	469	30.6%	(2,000)	-50.0%	(2,074)	-50.9%
Customer Accounts	01-55-55205-3	C/A-Backflow Maintenance	17	-	-	-	-	-	-	-	-	-	
Customer Accounts	01-55-55300-0	C/A-Salaries	155,209	192,335	204,540	167,616	214,900	47,249	28.2%	10,325	5.0%	22,530	11.7%
Customer Accounts	01-55-55300-3	C/A-Salaries	11,850	13,029	10,428	527	-	(527)	-100.0%	(10,428)	-100.0%	(13,029)	-100.0%
Customer Accounts	01-55-55300-4	C/A-Salaries	3,134	824	13,494	585	-	(585)	-100.0%	(13,494)	-100.0%	(824)	-100.0%
Customer Accounts	01-55-55300-5	C/A-Salaries	4,082	2,201	13,494	1,746	-	(1,746)	-100.0%	(13,494)	-100.0%	(2,201)	-100.0%
Customer Accounts	01-55-55300-6	C/A-Salaries	-	83	5,584	112	-	(112)	-100.0%	(5,584)	-100.0%	(83)	-100.0%
Customer Accounts	01-55-55300-7	C/A-Salaries	1,606	329	10,254	613	-	(613)	-100.0%	(10,254)	-100.0%	(329)	-100.0%
Customer Accounts	01-55-55302-0	C/A-Vac, S/L etc	23,034	24,133	46,895	26,302	43,300	17,007	64.7%	(3,586)	-7.6%	19,176	79.5%
Customer Accounts	01-55-55302-3	C/A-Vac,S/L etc	-	-	1,240	-	-	-	-	(1,240)	-100.0%	-	-
Customer Accounts	01-55-55302-4	C/A-Vac,S/L etc	-	-	1,812	-	-	-	-	(1,812)	-100.0%	-	-
Customer Accounts	01-55-55302-5	C/A-Vac,S/L etc	-	-	1,812	-	-	-	-	(1,812)	-100.0%	-	-
Customer Accounts	01-55-55302-6	C/A-Vac,S/L etc	-	-	1,048	-	-	-	-	(1,048)	-100.0%	-	-
Customer Accounts	01-55-55302-7	C/A-Vac,S/L etc	-	-	1,214	-	-	-	-	(1,214)	-100.0%	-	-
Customer Accounts	01-55-55306-0	C/A-Salaries (Backflow)	12,862	11,681	-	-	-	-	-	-	-	(11,681)	-100.0%
Customer Accounts	01-55-55306-3	C/A-Salaries (Backflow)	-	52	-	-	-	-	-	-	-	(52)	-100.0%
Customer Accounts Total			271,514	288,219	436,340	240,013	301,200	61,161	25.5%	(135,166)	-31.0%	12,955	4.5%
General Admin & Plant	01-56-56106-0	G/A-Office Supplies	40,623	31,005	30,000	25,000	11,000	(14,050)	-56.2%	(19,050)	-63.5%	(20,055)	-64.7%
General Admin & Plant	01-56-56106-2	G/A-Office Supplies	32	-	-	700	-	(700)	-100.0%	-	-	-	-
General Admin & Plant	01-56-56106-3	G/A-Office Supplies	92	67	75	30	-	(30)	-100.0%	(75)	-100.0%	(67)	-100.0%
General Admin & Plant	01-56-56106-4	G/A-Office Supplies	137	395	400	200	-	(200)	-100.0%	(400)	-100.0%	(395)	-100.0%
General Admin & Plant	01-56-56106-5	G/A-Office Supplies	374	385	400	200	-	(200)	-100.0%	(400)	-100.0%	(385)	-100.0%
General Admin & Plant	01-56-56106-6	G/A-Office Supplies	221	376	360	200	-	(200)	-100.0%	(360)	-100.0%	(376)	-100.0%
General Admin & Plant	01-56-56106-7	G/A-Office Supplies	78	123	120	100	-	(100)	-100.0%	(120)	-100.0%	(123)	-100.0%
General Admin & Plant	01-56-56108-0	G/A-Engineering Supplies	5,065	16,520	28,250	6,000	12,500	6,450	107.5%	(15,800)	-55.9%	(4,070)	-24.6%
General Admin & Plant	01-56-56108-2	G/A-Engineering Supplies	4,746	8,468	8,700	8,000	-	(8,000)	-100.0%	(8,700)	-100.0%	(8,468)	-100.0%
General Admin & Plant	01-56-56114-0	G/A-Postage	1,839	2,865	2,865	1,300	1,500	200	15.4%	(1,365)	-47.6%	(1,365)	-47.6%
General Admin & Plant	01-56-56114-3	G/A-Postage	21	26	26	-	-	-	-	(26)	-100.0%	(26)	-100.0%
General Admin & Plant	01-56-56114-4	G/A-Postage	62	62	65	-	-	-	-	(65)	-100.0%	(62)	-100.0%

Includes DataProse UB Billings \$3K/month

Data Prose UB Billing in wrong acct, custom programming not done

\$23K in IT Budget

\$9K of computers & software purchased

T&D Eng Supplies \$600

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
General Admin & Plant	01-56-56114-6	G/A-Postage	41	51	51	-	-	-	-	(51)	-100.0%	(51)	-100.0%
General Admin & Plant	01-56-56114-7	G/A-Postage	21	31	31	-	-	-	-	(31)	-100.0%	(31)	-100.0%
General Admin & Plant	01-56-56140-0	G/A-Auto Allowance	1,365	1,371	-	1,300	1,200	(100)	-7.7%	1,200	-	(171)	-12.5%
General Admin & Plant	01-56-56171-0	G/A-Equipment Rental	653	663	670	750	700	(50)	-6.7%	30	4.5%	37	5.6%
General Admin & Plant	01-56-56171-2	G/A-Equipment Rental	10	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56201-0	G/A-Outside Service	26,852	25,367	35,300	31,892	35,300	3,408	10.7%	-	0.0%	9,933	39.2%
General Admin & Plant	01-56-56201-2	G/A-Outside Service	6,954	6,673	950	1,154	-	(1,154)	-100.0%	(950)	-100.0%	(6,673)	-100.0%
General Admin & Plant	01-56-56201-3	G/A-Outside Service	232	123	75	234	-	(234)	-100.0%	(75)	-100.0%	(123)	-100.0%
General Admin & Plant	01-56-56201-4	G/A-Outside Service	810	570	650	1,039	-	(1,039)	-100.0%	(650)	-100.0%	(570)	-100.0%
General Admin & Plant	01-56-56201-5	G/A-Outside Service	654	488	550	849	-	(849)	-100.0%	(550)	-100.0%	(488)	-100.0%
General Admin & Plant	01-56-56201-6	G/A-Outside Service	625	505	560	846	-	(846)	-100.0%	(560)	-100.0%	(505)	-100.0%
General Admin & Plant	01-56-56201-7	G/A-Outside Service	165	165	230	48	-	(48)	-100.0%	(230)	-100.0%	(165)	-100.0%
General Admin & Plant	01-56-56201-8	G/A-Outside Service	-	-	-	13	-	(13)	-100.0%	-	-	-	-
General Admin & Plant	01-56-56208-0	G/A-Legal & Consulting	24,457	16,799	21,000	16,777	28,000	11,223	66.9%	7,000	33.3%	11,201	66.7%
General Admin & Plant	01-56-56208-2	G/A-Legal & Consulting	7,529	4,059	6,000	5,267	-	(5,267)	-100.0%	(6,000)	-100.0%	(4,059)	-100.0%
General Admin & Plant	01-56-56208-3	G/A-Legal & Consulting	44	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56208-4	G/A-Legal & Consulting	1,470	1,100	1,300	1,440	-	(1,440)	-100.0%	(1,300)	-100.0%	(1,100)	-100.0%
General Admin & Plant	01-56-56208-5	G/A-Legal & Consulting	1,470	990	1,200	1,350	-	(1,350)	-100.0%	(1,200)	-100.0%	(990)	-100.0%
General Admin & Plant	01-56-56208-6	G/A-Legal & Consulting	1,470	990	1,200	1,350	-	(1,350)	-100.0%	(1,200)	-100.0%	(990)	-100.0%
General Admin & Plant	01-56-56208-7	G/A-Legal & Consulting	126	161	200	161	-	(161)	-100.0%	(200)	-100.0%	(161)	-100.0%
General Admin & Plant	01-56-56212-0	G/A-Janitorial Service	7,788	11,366	11,419	12,970	13,000	46	0.4%	1,597	14.0%	1,650	14.5%
General Admin & Plant	01-56-56212-4	G/A-Janitorial Service	48	53	46	20	-	(20)	-100.0%	(46)	-100.0%	(53)	-100.0%
General Admin & Plant	01-56-56212-5	G/A-Janitorial Service	48	46	19	13	-	(13)	-100.0%	(19)	-100.0%	(46)	-100.0%
General Admin & Plant	01-56-56212-6	G/A-Janitorial Service	18	19	19	7	-	(7)	-100.0%	(19)	-100.0%	(19)	-100.0%
General Admin & Plant	01-56-56212-7	G/A-Janitorial Service	18	19	-	7	-	(7)	-100.0%	-	-	(19)	-100.0%
General Admin & Plant	01-56-56216-0	G/A-Accounting	5,339	8,168	7,548	6,399	8,500	2,101	32.8%	952	12.6%	332	4.1%
General Admin & Plant	01-56-56216-4	G/A-Accounting	415	375	-	598	-	(598)	-100.0%	-	-	(375)	-100.0%
General Admin & Plant	01-56-56216-5	G/A-Accounting	415	375	-	598	-	(598)	-100.0%	-	-	(375)	-100.0%
General Admin & Plant	01-56-56216-6	G/A-Accounting	415	375	-	598	-	(598)	-100.0%	-	-	(375)	-100.0%
General Admin & Plant	01-56-56216-7	G/A-Accounting	250	161	-	285	-	(285)	-100.0%	-	-	(161)	-100.0%
General Admin & Plant	01-56-56217-0	G/A-Advertising	3,651	6,928	6,300	8,929	1,000	(7,929)	-88.8%	(5,300)	-84.1%	(5,928)	-85.6%
General Admin & Plant	01-56-56217-3	G/A-Advertising	19	-	-	96	-	(96)	-100.0%	-	-	-	-
General Admin & Plant	01-56-56217-4	G/A-Advertising	66	849	1,100	981	-	(981)	-100.0%	(1,100)	-100.0%	(849)	-100.0%
General Admin & Plant	01-56-56217-5	G/A-Advertising	66	849	1,100	943	-	(943)	-100.0%	(1,100)	-100.0%	(849)	-100.0%
General Admin & Plant	01-56-56217-6	G/A-Advertising	66	688	1,050	943	-	(943)	-100.0%	(1,050)	-100.0%	(688)	-100.0%
General Admin & Plant	01-56-56217-7	G/A-Advertising	19	160	-	85	-	(85)	-100.0%	-	-	(160)	-100.0%
General Admin & Plant	01-56-56219-0	G/A-Public Education	606	-	-	546	600	54	9.8%	600	-	600	-
General Admin & Plant	01-56-56224-0	G/A-Dues, Fees	33,442	47,019	44,000	33,000	58,500	25,460	77.2%	14,460	32.9%	11,441	24.3%
General Admin & Plant	01-56-56224-2	G/A-Dues, Fees	4,532	26,721	7,000	7,000	-	(7,000)	-100.0%	(7,000)	-100.0%	(26,721)	-100.0%
General Admin & Plant	01-56-56224-3	G/A-Dues, Fees	858	722	800	1,000	-	(1,000)	-100.0%	(800)	-100.0%	(722)	-100.0%
General Admin & Plant	01-56-56224-4	G/A-Dues, Fees	-	6,294	6,300	5,000	-	(5,000)	-100.0%	(6,300)	-100.0%	(6,294)	-100.0%
General Admin & Plant	01-56-56224-5	G/A-Dues, Fees	-	3,907	4,000	3,000	-	(3,000)	-100.0%	(4,000)	-100.0%	(3,907)	-100.0%
General Admin & Plant	01-56-56224-6	G/A-Dues, Fees	-	2,681	2,700	2,000	-	(2,000)	-100.0%	(2,700)	-100.0%	(2,681)	-100.0%
General Admin & Plant	01-56-56224-7	G/A-Dues, Fees	464	626	626	-	-	-	-	(626)	-100.0%	(626)	-100.0%
General Admin & Plant	01-56-56224-8	G/A-Dues, Fees	-	33,143	-	26,000	-	(26,000)	-100.0%	-	-	(33,143)	-100.0%
General Admin & Plant	01-56-56225-0	G/A-Subscription, Publication	1,834	849	3,575	828	1,000	172	20.7%	(2,575)	-72.0%	151	17.8%
General Admin & Plant	01-56-56226-0	G/A-Physical Exam	3,165	7,004	5,960	4,295	-	(4,295)	-100.0%	(5,960)	-100.0%	(7,004)	-100.0%
General Admin & Plant	01-56-56226-4	G/A-Physical Exam	33	304	-	69	-	(69)	-100.0%	-	-	(304)	-100.0%
General Admin & Plant	01-56-56226-5	G/A-Physical Exam	38	206	-	-	-	-	-	-	-	(206)	-100.0%
General Admin & Plant	01-56-56226-6	G/A-Physical Exam	38	164	-	-	-	-	-	-	-	(164)	-100.0%
General Admin & Plant	01-56-56250-0	G/A-Utilities	22,562	18,900	32,047	14,966	21,000	6,034	40.3%	(11,047)	-34.5%	2,100	11.1%
General Admin & Plant	01-56-56250-3	G/A-Utilities	54	25	-	-	-	-	-	-	-	(25)	-100.0%
General Admin & Plant	01-56-56250-4	G/A-Utilities	159	384	280	274	-	(274)	-100.0%	(280)	-100.0%	(384)	-100.0%

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected	Incr(Decr)	2005 Budget	Incr(Decr)	2004 Actual	Incr(Decr)
General Admin & Plant	01-56-56250-6	G/A-Utilities	136	369	230	271	-	(271)	-100.0%	(230)	-100.0%	(369)	-100.0%
General Admin & Plant	01-56-56250-7	G/A-Utilities	35	42	5	-	-	-	-	(5)	-100.0%	(42)	-100.0%
General Admin & Plant	01-56-56255-0	G/A-Safety Awards	1,836	1,586	2,425	1,229	1,500	271	22.1%	(925)	-38.1%	(86)	-5.4%
General Admin & Plant	01-56-56255-4	G/A-Safety Awards	77	167	-	34	-	(34)	-100.0%	-	-	(167)	-100.0%
General Admin & Plant	01-56-56255-5	G/A-Safety Awards	77	167	-	31	-	(31)	-100.0%	-	-	(167)	-100.0%
General Admin & Plant	01-56-56255-6	G/A-Safety Awards	77	166	-	31	-	(31)	-100.0%	-	-	(166)	-100.0%
General Admin & Plant	01-56-56255-7	G/A-Safety Awards	3	29	-	-	-	-	-	-	-	(29)	-100.0%
General Admin & Plant	01-56-56301-0	G/A-Salaries	404,755	382,252	338,199	402,739	376,300	(26,391)	-6.6%	38,149	11.3%	(5,904)	-1.5%
General Admin & Plant	01-56-56301-2	G/A-Salaries	6,099	9,177	-	13,174	-	(13,174)	-100.0%	-	-	(9,177)	-100.0%
General Admin & Plant	01-56-56301-3	G/A-Salaries	4,278	5,859	300	8,731	-	(8,731)	-100.0%	(300)	-100.0%	(5,859)	-100.0%
General Admin & Plant	01-56-56301-4	G/A-Salaries	3,148	5,441	4,412	15,190	-	(15,190)	-100.0%	(4,412)	-100.0%	(5,441)	-100.0%
General Admin & Plant	01-56-56301-5	G/A-Salaries	1,833	4,560	4,412	8,659	-	(8,659)	-100.0%	(4,412)	-100.0%	(4,560)	-100.0%
General Admin & Plant	01-56-56301-6	G/A-Salaries	1,885	3,868	3,211	6,206	-	(6,206)	-100.0%	(3,211)	-100.0%	(3,868)	-100.0%
General Admin & Plant	01-56-56301-7	G/A-Salaries	1,480	3,025	5,516	768	-	(768)	-100.0%	(5,516)	-100.0%	(3,025)	-100.0%
General Admin & Plant	01-56-56301-8	G/A-Salaries	106	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56303-0	G/A-Vac, S/L etc	127,006	126,529	77,376	120,797	82,100	(38,654)	-32.0%	4,767	6.2%	(44,386)	-35.1%
General Admin & Plant	01-56-56303-2	G/A-Vac,S/L etc	-	-	7,348	-	5,300	5,294	-	(2,054)	-28.0%	5,294	-
General Admin & Plant	01-56-56303-3	G/A-Vac,S/L etc	-	-	60	-	-	-	-	(60)	-100.0%	-	-
General Admin & Plant	01-56-56303-4	G/A-Vac, S/L etc	-	-	985	-	-	-	-	(985)	-100.0%	-	-
General Admin & Plant	01-56-56303-5	G/A-Vac, S/L etc	-	-	985	-	-	-	-	(985)	-100.0%	-	-
General Admin & Plant	01-56-56303-6	G/A-Vac, S/L etc	-	-	744	-	-	-	-	(744)	-100.0%	-	-
General Admin & Plant	01-56-56303-7	G/A-Vac, S/L etc	-	-	6,900	-	-	-	-	(6,900)	-100.0%	-	-
General Admin & Plant	01-56-56340-0	G/A-Director Fees	13,423	13,650	13,650	13,650	30,000	16,350	119.8%	16,350	119.8%	16,350	119.8%
General Admin & Plant	01-56-56340-2	G/A-Director Fees	13,423	13,650	13,650	13,650	-	(13,650)	-100.0%	(13,650)	-100.0%	(13,650)	-100.0%
General Admin & Plant	01-56-56340-3	G/A-Director Fees	295	300	300	300	-	(300)	-100.0%	(300)	-100.0%	(300)	-100.0%
General Admin & Plant	01-56-56340-4	G/A-Director Fees	885	900	375	375	-	(375)	-100.0%	(375)	-100.0%	(900)	-100.0%
General Admin & Plant	01-56-56340-5	G/A-Director Fees	885	900	825	825	-	(825)	-100.0%	(825)	-100.0%	(900)	-100.0%
General Admin & Plant	01-56-56340-6	G/A-Director Fees	295	300	900	900	-	(900)	-100.0%	(900)	-100.0%	(300)	-100.0%
General Admin & Plant	01-56-56340-7	G/A-Director Fees	295	300	300	300	-	(300)	-100.0%	(300)	-100.0%	(300)	-100.0%
General Admin & Plant	01-56-56350-0	G/A-Business Meetings	-	71	-	-	-	-	-	-	-	(71)	-100.0%
General Admin & Plant	01-56-56350-2	G/A-Business Meetings	1,682	2,295	2,000	2,486	2,000	(486)	-19.5%	-	0.0%	(295)	-12.9%
General Admin & Plant	01-56-56355-2	G/A-Employee Incentive Program	69	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56360-0	G/A-Cash (Over/Short)	103	(50)	-	(16)	-	16	-100.0%	-	-	50	-100.0%
General Admin & Plant	01-56-56370-0	G/A-Building/Ground Maint	2,397	1,849	2,000	408	2,500	2,092	513.3%	500	25.0%	651	35.2%
General Admin & Plant	01-56-56370-2	G/A-Building/Ground Maint	1,370	29	-	-	-	-	-	-	-	(29)	-100.0%
General Admin & Plant	01-56-56370-6	G/A-Building/Ground Maint	4	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56390-0	G/A-General Insurance	36,428	41,044	64,021	74,000	76,500	2,491	3.4%	12,470	19.5%	35,447	86.4%
General Admin & Plant	01-56-56390-3	G/A-General Insurance	-	-	-	-	-	-	-	-	-	-	-
General Admin & Plant	01-56-56390-4	G/A-General Insurance	6,057	6,841	9,146	-	-	-	-	(9,146)	-100.0%	(6,841)	-100.0%
General Admin & Plant	01-56-56390-5	G/A-General Insurance	6,057	6,841	9,146	-	-	-	-	(9,146)	-100.0%	(6,841)	-100.0%
General Admin & Plant	01-56-56390-6	G/A-General Insurance	6,057	6,841	9,146	-	-	-	-	(9,146)	-100.0%	(6,841)	-100.0%
General Admin & Plant	01-56-56390-7	G/A-General Insurance	6,057	6,841	-	-	-	-	-	-	-	(6,841)	-100.0%
General Admin & Plant	01-56-56393-0	G/A-Workers Comp Insurance	57,195	76,896	64,956	69,092	97,000	27,876	40.3%	32,012	49.3%	20,072	26.1%
General Admin & Plant	01-56-56393-2	G/A-Workers Comp Insurance	12,773	13,933	9,126	18,290	-	(18,290)	-100.0%	(9,126)	-100.0%	(13,933)	-100.0%
General Admin & Plant	01-56-56393-3	G/A-Workers Comp Insurance	2,554	2,589	2,487	2,686	-	(2,686)	-100.0%	(2,487)	-100.0%	(2,589)	-100.0%
General Admin & Plant	01-56-56393-4	G/A-Workers Comp Insurance	7,103	5,935	5,710	7,421	-	(7,421)	-100.0%	(5,710)	-100.0%	(5,935)	-100.0%
General Admin & Plant	01-56-56393-5	G/A-Workers Comp Insurance	4,286	5,157	4,299	4,368	-	(4,368)	-100.0%	(4,299)	-100.0%	(5,157)	-100.0%
General Admin & Plant	01-56-56393-6	G/A-Workers Comp Insurance	3,686	4,030	3,487	3,806	-	(3,806)	-100.0%	(3,487)	-100.0%	(4,030)	-100.0%
General Admin & Plant	01-56-56393-7	G/A-Workers Comp Insurance	1,217	1,433	1,289	647	-	(647)	-100.0%	(1,289)	-100.0%	(1,433)	-100.0%
General Admin & Plant	01-56-56393-8	G/A-Workers Comp Insurance	1,155	1,790	1,304	587	-	(587)	-100.0%	(1,304)	-100.0%	(1,790)	-100.0%
General Admin & Plant	01-56-56394-0	G/A-Health Fitness (Reimb.)	2,078	2,544	2,760	2,660	2,700	40	1.5%	(60)	-2.2%	156	6.1%
General Admin & Plant	01-56-56395-0	G/A-Claims (Injuries/Damages)	1,428	2,961	-	724	-	(724)	-100.0%	-	-	(2,961)	-100.0%
General Admin & Plant	01-56-56400-0	G/A-Health Insurance	236,257	289,814	351,684	335,276	578,700	243,406	72.6%	226,998	64.5%	288,868	99.7%

Estimate per John Gilstrap of ACWA/JPIA

Based on Q4-2005 change in exp mod rate

Based on actual amounts from open enrollment for 2006

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)	2003 Actual Incr(Decr)		
General Admin & Plant	01-56-56400-3	G/A-Health Insurance	10,690	14,099	16,362	15,195	-	(15,195) -100.0%	(16,362) -100.0%	(14,099) -100.0%			
General Admin & Plant	01-56-56400-4	G/A-Health Insurance	29,678	31,577	36,592	37,450	-	(37,450) -100.0%	(36,592) -100.0%	(31,577) -100.0%			
General Admin & Plant	01-56-56400-5	G/A-Health Insurance	18,500	19,243	22,266	23,537	-	(23,537) -100.0%	(22,266) -100.0%	(19,243) -100.0%			
General Admin & Plant	01-56-56400-6	G/A-Health Insurance	17,375	17,408	20,143	18,926	-	(18,926) -100.0%	(20,143) -100.0%	(17,408) -100.0%			
General Admin & Plant	01-56-56400-7	G/A-Health Insurance	6,042	6,010	6,991	3,351	-	(3,351) -100.0%	(6,991) -100.0%	(6,010) -100.0%			
General Admin & Plant	01-56-56400-8	G/A-Health Insurance	5,917	8,137	9,498	5,327	-	(5,327) -100.0%	(9,498) -100.0%	(8,137) -100.0%			
General Admin & Plant	01-56-56402-0	G/A-Life Insurance	4,436	4,987	7,701	4,603	8,400	3,800 82.5%	702 9.1%	3,416 68.5%			
General Admin & Plant	01-56-56402-2	G/A-Life Insurance	1,110	863	-	1,221	-	(1,221) -100.0%	- -	(863) -100.0%			
General Admin & Plant	01-56-56402-3	G/A-Life Insurance	197	219	-	212	-	(212) -100.0%	- -	(219) -100.0%			
General Admin & Plant	01-56-56402-4	G/A-Life Insurance	552	505	-	511	-	(511) -100.0%	- -	(505) -100.0%			
General Admin & Plant	01-56-56402-5	G/A-Life Insurance	345	322	-	330	-	(330) -100.0%	- -	(322) -100.0%			
General Admin & Plant	01-56-56402-6	G/A-Life Insurance	271	263	-	266	-	(266) -100.0%	- -	(263) -100.0%			
General Admin & Plant	01-56-56402-7	G/A-Life Insurance	103	99	-	46	-	(46) -100.0%	- -	(99) -100.0%			
General Admin & Plant	01-56-56402-8	G/A-Life Insurance	100	128	-	76	-	(76) -100.0%	- -	(128) -100.0%			
General Admin & Plant	01-56-56403-0	G/A-Short/Long-Term Disability	8,152	9,053	13,032	10,119	15,000	4,881 48.2%	1,968 15.1%	5,947 65.7%			
General Admin & Plant	01-56-56403-2	G/A-Short/Long-Term Disabilit	1,856	1,840	-	2,614	-	(2,614) -100.0%	- -	(1,840) -100.0%			
General Admin & Plant	01-56-56403-4	G/A-Short/Long-Term Disability	814	939	-	1,055	-	(1,055) -100.0%	- -	(939) -100.0%			
General Admin & Plant	01-56-56403-5	G/A-Short/Lon-Term Disability	579	562	-	664	-	(664) -100.0%	- -	(562) -100.0%			
General Admin & Plant	01-56-56403-6	G/A-Short/Long-Term Disability	602	910	-	667	-	(667) -100.0%	- -	(910) -100.0%			
General Admin & Plant	01-56-56404-0	G/A-Social Security	87,682	91,238	83,168	90,318	Based on 2006 projected payroll	151,400	61,051 67.6%	68,201 82.0%	60,131 65.9%		
General Admin & Plant	01-56-56404-2	G/A-Social Security	19,273	24,027	3,473	24,816	-	(24,816) -100.0%	(3,473) -100.0%	(24,027) -100.0%			
General Admin & Plant	01-56-56404-3	G/A-Social Security	3,876	4,654	2,946	3,593	-	(3,593) -100.0%	(2,946) -100.0%	(4,654) -100.0%			
General Admin & Plant	01-56-56404-4	G/A-Social Security	10,730	10,178	12,467	9,878	-	(9,878) -100.0%	(12,467) -100.0%	(10,178) -100.0%			
General Admin & Plant	01-56-56404-5	G/A-Social Security	6,499	6,758	9,705	6,284	-	(6,284) -100.0%	(9,705) -100.0%	(6,758) -100.0%			
General Admin & Plant	01-56-56404-6	G/A-Social Security	5,511	5,912	5,445	5,300	-	(5,300) -100.0%	(5,445) -100.0%	(5,912) -100.0%			
General Admin & Plant	01-56-56404-7	G/A-Social Security	2,154	1,794	3,541	777	-	(777) -100.0%	(3,541) -100.0%	(1,794) -100.0%			
General Admin & Plant	01-56-56404-8	G/A-Social Security	1,604	2,334	2,339	1,021	-	(1,021) -100.0%	(2,339) -100.0%	(2,334) -100.0%			
General Admin & Plant	01-56-56405-0	G/A-Medicare	21,129	21,704	19,451	21,307	Based on 2006 projected payroll	35,400	14,093 66.1%	15,950 82.0%	13,697 63.1%		
General Admin & Plant	01-56-56405-2	G/A-Medicare	4,597	5,772	812	5,893	-	(5,893) -100.0%	(812) -100.0%	(5,772) -100.0%			
General Admin & Plant	01-56-56405-3	G/A-Medicare	925	1,120	689	846	-	(846) -100.0%	(689) -100.0%	(1,120) -100.0%			
General Admin & Plant	01-56-56405-4	G/A-Medicare	2,560	2,444	2,916	2,334	-	(2,334) -100.0%	(2,916) -100.0%	(2,444) -100.0%			
General Admin & Plant	01-56-56405-5	G/A-Medicare	1,546	1,617	2,270	1,531	-	(1,531) -100.0%	(2,270) -100.0%	(1,617) -100.0%			
General Admin & Plant	01-56-56405-6	G/A-Medicare	1,213	1,416	1,273	1,250	-	(1,250) -100.0%	(1,273) -100.0%	(1,416) -100.0%			
General Admin & Plant	01-56-56405-7	G/A-Medicare	486	429	828	183	-	(183) -100.0%	(828) -100.0%	(429) -100.0%			
General Admin & Plant	01-56-56405-8	G/A-Medicare	329	560	547	240	-	(240) -100.0%	(547) -100.0%	(560) -100.0%			
General Admin & Plant	01-56-56406-0	G/A-SUI	-	-	-	-	Should be \$0 in 2006 based on projected claims	-	- -	- -	- -		
General Admin & Plant	01-56-56406-4	G/A-SUI	-	1,640	-	-	-	- -	- -	(1,640) -100.0%			
General Admin & Plant	01-56-56406-5	G/A-SUI	-	1,640	4,150	4,920	-	(4,920) -100.0%	(4,150) -100.0%	(1,640) -100.0%			
General Admin & Plant	01-56-56406-6	G/A-SUI	-	2,870	-	-	-	- -	- -	(2,870) -100.0%			
General Admin & Plant	01-56-56406-7	G/A-SUI	-	-	-	-	-	- -	- -	- -			
General Admin & Plant	01-56-56408-0	G/A-Schools, Training	34,628	34,194	15,758	13,889	IT Budget \$14.4K, ESCO Budget \$4.7K	2,200	(11,714) -84.3%	(13,583) -86.2%	(32,019) -93.6%		
General Admin & Plant	01-56-56408-2	G/A-Schools, Training	-	327	-	(392)	-	392 -100.0%	- -	(327) -100.0%			
General Admin & Plant	01-56-56408-4	G/A-Schools, Training	-	80	-	-	-	- -	- -	(80) -100.0%			
General Admin & Plant	01-56-56408-5	G/A-Schools, Training	-	80	-	-	-	- -	- -	(80) -100.0%			
General Admin & Plant	01-56-56408-6	G/A-Schools, Training	-	80	-	-	-	- -	- -	(80) -100.0%			
General Admin & Plant	01-56-56410-0	G/A-457 Plans	75,678	83,971	134,143	101,072	Based on 2006 projected payroll	163,100	62,024 61.4%	28,953 21.6%	79,125 94.2%		
General Admin & Plant	01-56-56410-2	G/A-457 Plans	16,363	23,855	5,602	24,353	-	(24,353) -100.0%	(5,602) -100.0%	(23,855) -100.0%			
General Admin & Plant	01-56-56410-3	G/A-457 Plans	3,489	4,643	4,752	3,488	-	(3,488) -100.0%	(4,752) -100.0%	(4,643) -100.0%			
General Admin & Plant	01-56-56410-4	G/A-457 Plans	9,806	10,473	20,108	9,667	-	(9,667) -100.0%	(20,108) -100.0%	(10,473) -100.0%			
General Admin & Plant	01-56-56410-5	G/A-457 Plans	5,617	6,590	15,653	6,151	-	(6,151) -100.0%	(15,653) -100.0%	(6,590) -100.0%			
General Admin & Plant	01-56-56410-6	G/A-457 Plans	4,961	5,739	8,782	5,149	-	(5,149) -100.0%	(8,782) -100.0%	(5,739) -100.0%			
General Admin & Plant	01-56-56410-7	G/A-457 Plans	1,790	1,762	5,712	751	Based on 2006 projected payroll	-	(751) -100.0%	(5,712) -100.0%	(1,762) -100.0%		
General Admin & Plant	01-56-56410-8	G/A-457 Plans	1,601	2,296	3,773	991	-	(991) -100.0%	(3,773) -100.0%	(2,296) -100.0%			

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of	2006 Proposed	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget	2005 Actual	Budget	2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
General Admin & Plant	01-56-56412-2	G/A-401A Plans	13,927	13,606	-	10,683	-	(10,683) -100.0%	-	-	(13,606) -100.0%		
General Admin & Plant	01-56-56412-3	G/A-401A Plans	2,737	2,614	-	1,530	-	(1,530) -100.0%	-	-	(2,614) -100.0%		
General Admin & Plant	01-56-56412-4	G/A-401A Plans	7,622	6,004	-	4,190	-	(4,190) -100.0%	-	-	(6,004) -100.0%		
General Admin & Plant	01-56-56412-5	G/A-401A Plans	4,599	3,815	-	2,651	-	(2,651) -100.0%	-	-	(3,815) -100.0%		
General Admin & Plant	01-56-56412-6	G/A-401A Plans	3,885	3,299	-	2,294	-	(2,294) -100.0%	-	-	(3,299) -100.0%		
General Admin & Plant	01-56-56412-7	G/A-401A Plans	2,299	2,349	-	795	-	(795) -100.0%	-	-	(2,349) -100.0%		
General Admin & Plant	01-56-56100-0	G/P-Supplies	18,642	13,595	24,047	13,652	22,000	8,348 61.2%	(2,047) -8.5%	8,405 61.8%			
General Admin & Plant	01-56-56100-2	G/P-Supplies	2,267	2,360	2,300	3,068	-	(3,068) -100.0%	(2,300) -100.0%	(2,360) -100.0%			
General Admin & Plant	01-56-56100-3	G/P-Supplies	6	10	-	2	-	(2) -100.0%	-	(10) -100.0%			
General Admin & Plant	01-56-56100-4	G/P-Supplies	1,261	1,921	1,160	1,650	-	(1,650) -100.0%	(1,160) -100.0%	(1,921) -100.0%			
General Admin & Plant	01-56-56100-5	G/P-Supplies	1,146	918	1,050	1,337	-	(1,337) -100.0%	(1,050) -100.0%	(918) -100.0%			
General Admin & Plant	01-56-56100-6	G/P-Supplies	927	1,071	850	1,569	-	(1,569) -100.0%	(850) -100.0%	(1,071) -100.0%			
General Admin & Plant	01-56-56100-7	G/P-Supplies	6	42	50	25	-	(25) -100.0%	(50) -100.0%	(42) -100.0%			
General Admin & Plant	01-56-56102-0	G/P-Safety Supplies	2,392	5,487	4,000	5,680	Included in ESCO Dept	(5,680) -100.0%	(4,000) -100.0%	(5,487) -100.0%			
General Admin & Plant	01-56-56102-4	G/P-Safety Supplies	3	-	-	429	-	(429) -100.0%	-	-			
General Admin & Plant	01-56-56102-5	G/P-Safety Supplies	3	-	-	347	-	(347) -100.0%	-	-			
General Admin & Plant	01-56-56102-6	G/P-Safety Supplies	3	-	-	430	-	(430) -100.0%	-	-			
General Admin & Plant	01-56-56150-0	G/P-Veh/Equip Repair & Maint	16,926	22,832	24,500	21,732	41,500	19,768 91.0%	17,000 69.4%	18,668 81.8%			
General Admin & Plant	01-56-56150-2	G/P-Veh/Equip Repair & Maint	11,170	11,585	20,000	3,926	-	(3,926) -100.0%	(20,000) -100.0%	(11,585) -100.0%			
General Admin & Plant	01-56-56150-4	G/P-Veh/Equip Repair & Maint	3,974	2,121	4,000	4,341	-	(4,341) -100.0%	(4,000) -100.0%	(2,121) -100.0%			
General Admin & Plant	01-56-56150-5	G/P-Veh/Equip Repair & Maint	3,159	2,758	4,200	4,580	-	(4,580) -100.0%	(4,200) -100.0%	(2,758) -100.0%			
General Admin & Plant	01-56-56150-6	G/P-Veh/Equip Repair & Maint	3,285	2,291	4,200	4,148	-	(4,148) -100.0%	(4,200) -100.0%	(2,291) -100.0%			
General Admin & Plant	01-56-56160-0	G/P-Fuel & Oil	34,527	42,133	61,000	45,327	70,000	24,673 54.4%	9,000 14.8%	27,867 66.1%			
General Admin & Plant	01-56-56160-2	G/P-Fuel & Oil	7,451	7,737	-	11,476	-	(11,476) -100.0%	-	(7,737) -100.0%			
General Admin & Plant	01-56-56160-3	G/P-Fuel & Oil	1,494	1,912	-	1,778	-	(1,778) -100.0%	-	(1,912) -100.0%			
General Admin & Plant	01-56-56160-4	G/P-Fuel & Oil	3,875	4,362	-	4,679	-	(4,679) -100.0%	-	(4,362) -100.0%			
General Admin & Plant	01-56-56160-5	G/P-Fuel & Oil	2,422	2,765	-	2,922	-	(2,922) -100.0%	-	(2,765) -100.0%			
General Admin & Plant	01-56-56160-6	G/P-Fuel & Oil	2,178	2,381	-	2,548	-	(2,548) -100.0%	-	(2,381) -100.0%			
General Admin & Plant	01-56-56160-7	G/P-Fuel & Oil	779	728	-	391	-	(391) -100.0%	-	(728) -100.0%			
General Admin & Plant	01-56-56160-8	G/P-Fuel & Oil	646	965	-	494	-	(494) -100.0%	-	(965) -100.0%			
General Admin & Plant	01-56-56170-0	G/P-Equipment Rental	428	414	430	187	400	213 114.3%	(30) -7.0%	(14) -3.4%			
General Admin & Plant	01-56-56200-0	G/P-Outside Service	9,127	11,979	19,850	7,045	DSL, Alarm, Laundry, Pest, Landscape, \$2.5K in ESCO Budget	805 11.4%	(12,000) -60.5%	(4,129) -34.5%			
General Admin & Plant	01-56-56200-2	G/P-Outside Service	1,022	6	-	-	-	-	-	(6) -100.0%			
General Admin & Plant	01-56-56200-3	G/P-Outside Service	43	10	15	11	-	(11) -100.0%	(15) -100.0%	(10) -100.0%			
General Admin & Plant	01-56-56200-4	G/P-Outside Service	137	94	100	44	-	(44) -100.0%	(100) -100.0%	(94) -100.0%			
General Admin & Plant	01-56-56200-5	G/P-Outside Service	127	85	100	34	-	(34) -100.0%	(100) -100.0%	(85) -100.0%			
General Admin & Plant	01-56-56200-6	G/P-Outside Service	65	65	75	28	-	(28) -100.0%	(75) -100.0%	(65) -100.0%			
General Admin & Plant	01-56-56200-7	G/P-Outside Service	46	46	50	18	-	(18) -100.0%	(50) -100.0%	(46) -100.0%			
General Admin & Plant	01-56-56251-0	G/P-Utilities	16,157	16,521	15,513	17,224	22,500	5,276 30.6%	6,987 45.0%	5,979 36.2%			
General Admin & Plant	01-56-56274-0	G/P-Small Tools (Auto)	626	561	600	-	600	600 -	-	39 6.9%			
General Admin & Plant	01-56-56274-2	G/P-Small Tools (Auto)	2,224	1,289	2,300	347	-	(347) -100.0%	(2,300) -100.0%	(1,289) -100.0%			
General Admin & Plant	01-56-56274-4	G/P-Small Tools (Auto)	-	548	-	-	-	-	-	(548) -100.0%			
General Admin & Plant	01-56-56274-5	G/P-Small Tools (Auto)	-	548	-	-	-	-	-	(548) -100.0%			
General Admin & Plant	01-56-56274-6	G/P-Small Tools (Auto)	-	548	-	-	-	-	-	(548) -100.0%			
General Admin & Plant	01-56-56300-0	G/P-Salaries (Shop, etc)	87,271	105,694	57,421	68,959	124,400	55,414 80.4%	66,952 116.6%	18,679 17.7%			
General Admin & Plant	01-56-56300-2	G/P-Salaries (Shop, etc)	18,760	20,548	17,368	14,087	-	(14,087) -100.0%	(17,368) -100.0%	(20,548) -100.0%			
General Admin & Plant	01-56-56300-3	G/P-Salaries (Shop, etc)	65	267	-	-	-	-	-	(267) -100.0%			
General Admin & Plant	01-56-56300-4	G/P-Salaries (Shop, etc)	13,479	11,994	18,278	12,506	-	(12,506) -100.0%	(18,278) -100.0%	(11,994) -100.0%			
General Admin & Plant	01-56-56300-5	G/P-Salaries (Shop, etc)	13,490	7,274	11,898	7,953	-	(7,953) -100.0%	(11,898) -100.0%	(7,274) -100.0%			
General Admin & Plant	01-56-56300-6	G/P-Salaries (Shop, etc)	8,700	7,161	8,665	7,230	-	(7,230) -100.0%	(8,665) -100.0%	(7,161) -100.0%			
General Admin & Plant	01-56-56300-7	G/P-Salaries (Shop, etc)	131	-	-	-	-	-	-	-			
General Admin & Plant	01-56-56302-0	G/P-Vac, S/L, etc	14,394	19,497	13,116	14,517	24,200	9,653 66.5%	11,054 84.3%	4,673 24.0%			
General Admin & Plant	01-56-56302-2	G/P-Vac,S/L, etc	-	-	4,049	-	-	-	(4,049) -100.0%	-			

2006 Revenue & Expense Detail

*2006 Proposed Budget rounded to nearest hundred

Account Type	Account #	Account Description	Historical Data			Projection of 2005 Actual	2006 Proposed Budget	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget			2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
General Admin & Plant	01-56-56302-4	G/P-Vac, S/L, etc	-	-	4,226	-	-	-	(4,226)	-100.0%	-	-	
General Admin & Plant	01-56-56302-5	G/P-Vac, S/L, etc	-	-	2,766	-	-	-	(2,766)	-100.0%	-	-	
General Admin & Plant	01-56-56302-6	G/P-Vac, S/L, etc	-	-	2,110	-	-	-	(2,110)	-100.0%	-	-	
General Admin & Plant	01-56-56600-2	G/P-Deprec/Amort (Non-Budget)	829,419	818,340	-	-	-	-	-	-	(818,340)	-100.0%	
General Admin & Plant Total		<i>*Totals do not include depreciation</i>	2,083,905	2,324,097	2,213,585	2,283,998	2,210,400	(73,584)	-3.2%	(3,171)	-0.1%	(113,682)	-4.9%
Sundry Billings & Exp Credits	01-57-57500-0	Sundry Billings-CGS	107,217	84,572	98,000	180,000	179,900	(123)	-0.1%	81,877	83.5%	95,305	112.7%
Sundry Billings & Exp Credits	01-57-57521-0	Sundry Billings-Salaries	31,775	35,459	-	58,000	30,100	(27,877)	-48.1%	30,123	-	(5,336)	-15.0%
Sundry Billings & Exp Credits	01-57-57312-2	Expense Credit-Misc	(3,267)	(3,408)	-	(3,000)	(3,000)	-	0.0%	(3,000)	-	408	-12.0%
Sundry Billings & Exp Credits	01-57-57312-5	Expense Credit-Misc	-	-	-	-	-	-	-	-	-	-	-
Sundry Billings & Exp Credits	01-57-57505-2	Exp Cr-Improvements/Equip	(47,294)	(33,717)	-	(23,800)	(25,000)	(1,200)	5.0%	(25,000)	-	8,717	-25.9%
Sundry Billings & Exp Credits	01-57-57507-2	Exp Cr-Improvements/Overhead	(95,171)	(101,919)	170,000	(114,000)	(115,000)	(1,000)	0.9%	(285,000)	-167.6%	(13,081)	12.8%
Sundry Billings & Exp Credits	01-57-57508-2	Exp Cr-Relicensing O/H	-	-	-	-	-	-	-	-	-	-	-
Sundry Billings & Exp Credits	01-57-57509-0	Exp Cr-Sundry/Equip	(9,033)	(8,212)	-	(23,000)	(23,000)	-	0.0%	(23,000)	-	(14,788)	180.1%
Sundry Billings & Exp Credits	01-57-57510-0	Exp Cr-Sundry-Backflow	-	-	-	-	-	-	-	-	-	-	-
Sundry Billings & Exp Credits	01-57-57511-0	Exp Cr-Sundry-Overhead	(61,232)	(87,121)	-	(116,000)	(120,000)	(4,000)	3.4%	(120,000)	-	(32,879)	37.7%
Sundry Billings & Exp Credits	01-57-57513-2	Exp Cr-Reimburse DT Wages	-	-	-	-	-	-	-	-	-	-	-
Sundry Billings & Exp Credits	01-57-57515-4	Exp Cr-Equip (Irrig)	(22,334)	(18,505)	-	(14,000)	(15,000)	(1,000)	7.1%	(15,000)	-	3,505	-18.9%
Sundry Billings & Exp Credits	01-57-57515-5	Exp Cr-Equip (Irrig)	(12,703)	(15,412)	-	(8,000)	(8,000)	-	0.0%	(8,000)	-	7,412	-48.1%
Sundry Billings & Exp Credits	01-57-57515-6	Exp Cr-Equip (Irrig)	(6,641)	(6,346)	-	(6,100)	(7,000)	(900)	14.8%	(7,000)	-	(654)	10.3%
Sundry Billings & Exp Credits	01-57-57515-7	Exp Cr-Equip (Irrig)	(2,515)	(1,938)	-	(1,000)	(1,000)	-	0.0%	(1,000)	-	938	-48.4%
Sundry Billings & Exp Credits	01-57-57515-8	Exp Cr-Equip (Irrig)	(3,126)	(4,402)	-	(1,000)	(1,000)	-	0.0%	(1,000)	-	3,402	-77.3%
Sundry Billings & Exp Credits	01-57-57516-8	Exp Cr-Overhead (Irrig)	-	-	-	-	-	-	-	-	-	-	-
Sundry Billings & Exp Credits	01-57-57517-0	Exp Cr-Equip (MRTP)	(70,353)	(85,146)	-	(64,000)	(60,000)	4,000	-6.3%	(60,000)	-	25,146	-29.5%
Sundry Billings & Exp Credits	01-57-57518-3	Exp Cr-Equip (Bangor)	(2,209)	(2,418)	-	(2,000)	(2,000)	-	0.0%	(2,000)	-	418	-17.3%
Sundry Billings & Exp Credits Total			(196,885)	(248,512)	268,000	(137,900)	(170,000)	(32,100)	23.3%	(438,000)	-163.4%	78,512	-31.6%
Information Technology	01-58-53100-0	W/T-Supplies IT	-	-	-	-	1,000	1,000	-	1,000	-	1,000	-
Information Technology	01-58-56106-0	G/A-Office Supplies IT	-	-	-	-	22,900	22,850	-	22,850	-	22,850	-
Information Technology	01-58-56201-0	G/A-Outside Services IT	-	-	-	-	14,300	14,250	-	14,250	-	14,250	-
Information Technology	01-58-56224-0	G/A-Dues, Fees IT	-	-	-	-	15,600	15,600	-	15,600	-	15,600	-
Information Technology	01-58-56408-0	G/A-Schools, Training IT	-	-	-	-	14,400	14,400	-	14,400	-	14,400	-
Information Technology	01-58-56301.0	G/A-Salaries IT	-	-	-	-	59,200	59,212	-	59,212	-	59,212	-
Information Technology	01-58-56303.0	G/A-Vac, S/L etc IT	-	-	-	-	10,900	10,867	-	10,867	-	10,867	-
Information Technology Total			-	-	-	-	138,200	138,179	-	138,179	-	138,179	-
Non-Operating	01-59-59450-5	Interest-EDA Loan (Budget)	9,544	9,126	8,329	9,303	8,300	(974)	-10.5%	-	0.0%	(797)	-8.7%
Non-Operating	01-59-59560-2	Expense-Prior Years	543	135	-	25,000	-	(25,000)	-100.0%	-	-	(135)	-100.0%
Non-Operating	01-59-59561-2	Expense-Miscellaneous	-	12	-	1,275	-	(1,275)	-100.0%	-	-	(12)	-100.0%
Non-Operating	01-59-59563-0	Fiscal Agent Fees-'03 COP	3,313	-	-	-	-	-	-	-	-	-	-
Non-Operating	01-59-59564-0	Brokerage Fees	6,430	13,925	-	-	-	-	-	-	-	(13,925)	-100.0%
Non-Operating	01-59-59570-0	Interest-MRTP Bonds	103,063	99,313	92,500	96,500	92,500	(4,000)	-4.1%	-	0.0%	(6,813)	-6.9%
Non-Operating	01-59-59571-0	Interest-'95 COP	198,548	172,470	121,550	179,100	121,600	(57,550)	-32.1%	-	0.0%	(50,920)	-29.5%
Non-Operating	01-59-59572-0	Interest-2003 COP	-	77,892	-	140,069	140,100	-	0.0%	140,069	-	62,177	79.8%
Non-Operating	01-59-59573-0	Amort. Expense - COP	18,235	18,235	-	-	-	-	-	-	-	(18,235)	-100.0%
Non-Operating	01-59-59574-0	Amortization Expense-2003 COP	630	7,369	-	-	-	-	-	-	-	(7,369)	-100.0%
Non-Operating	01-59-59580-2	Loss/Gain-Fixed Assets	792	85,504	-	-	-	-	-	-	-	(85,504)	-100.0%
Non-Operating Total			341,097	483,982	222,379	451,247	362,400	(88,799)	-19.7%	140,069	63.0%	(121,534)	-25.1%
Expense Total			4,035,279	4,322,173	4,497,745	4,233,769	4,368,300	134,576	3.2%	(129,400)	-2.9%	46,172	1.1%

Summary of Revenue & Expenses

Account Type	Account #	Account Description	Historical Data			Projection of 2005 Actual	2006 Proposed Budget	2006 Proposed vs.		2006 Proposed vs.		2006 Proposed vs.	
			2003 Actual	2004 Actual	2005 Budget			2005 Projected Incr(Decr)	2005 Budget Incr(Decr)	2004 Actual Incr(Decr)			
Revenue Detail by Revenue Type													
		Water Sales Total	4,192,484	3,793,150	4,455,361	3,527,498	3,680,700	153,202	4.3%	(774,661)	-17.4%	(112,450)	-3.0%
		Water Service Charge Total	450,144	425,453	408,266	613,754	645,000	31,246	5.1%	236,734	58.0%	219,547	51.6%
		Non-Operating Revenue Total	915,681	747,618	926,210	1,492,111	986,800	(505,311)	-33.9%	60,590	6.5%	239,182	32.0%
		Total O&M Revenue	5,558,308	4,966,222	5,789,837	5,633,363	5,312,500	(320,863)	-5.7%	(477,337)	-8.2%	346,278	7.0%
Revenue Detail by Restricted Accounts													
		Unrestricted Revenue	4,862,691	4,671,163	5,320,337	4,672,672	4,942,500	269,828	5.8%	(377,837)	-7.1%	271,337	5.8%
		Restricted Revenue	695,617	295,059	469,500	960,691	370,000	(590,691)	-61.5%	(99,500)	-21.2%	74,941	25.4%
		Total O&M Revenue	5,558,308	4,966,222	5,789,837	5,633,363	5,312,500	(320,863)	-5.7%	(477,337)	-8.2%	346,278	7.0%
Expense Detail													
		Water Source Total	12,910	12,910	12,910	12,910	12,900	-	0.0%	-	0.0%	-	0.0%
		Environmental Health & Safety Total	-	-	-	-	54,500	54,520	-	54,520	-	54,520	-
		Water Treatment Total	523,294	463,051	482,305	458,443	428,900	(29,579)	-6.5%	(53,441)	-11.1%	(34,187)	-7.4%
		Transmission & Distribution Total	999,443	998,427	862,226	925,058	1,029,800	104,778	11.3%	167,610	19.4%	31,409	3.1%
		Customer Accounts Total	271,514	288,219	436,340	240,013	301,200	61,161	25.5%	(135,166)	-31.0%	12,955	4.5%
		General Admin & Plant Total	2,083,905	2,324,097	2,213,585	2,283,998	2,210,400	(73,584)	-3.2%	(3,171)	-0.1%	(113,682)	-4.9%
		Sundry Billings & Exp Credits Total	(196,885)	(248,512)	268,000	(137,900)	(170,000)	(32,100)	23.3%	(438,000)	-163.4%	78,512	-31.6%
		Information Technology Total	-	-	-	-	138,200	138,179	-	138,179	-	138,179	-
		Non-Operating Total <i>*not including debt service</i>	29,943	125,182	-	26,275	-	(26,275)	-100.0%	-	-	(125,182)	-100.0%
		Total O&M Expenses	3,724,124	3,963,373	4,275,366	3,808,797	4,005,900	197,100	5.2%	(269,469)	-6.3%	42,524	1.1%
		Net O&M Revenue	1,834,184	1,002,848	1,514,471	1,824,566	1,306,600	(517,963)	-28.4%	(207,868)	-13.7%	303,755	30.3%
Debt Service Detail													
		Principal Payments	604,488	634,917	815,545	609,506	675,500	65,970	10.8%	(140,069)	-17.2%	40,559	6.4%
		Interest Payments	311,154	358,800	222,379	424,972	362,400	(62,524)	-14.7%	140,069	63.0%	3,648	1.0%
		Total Debt Service	915,642	993,717	1,037,924	1,034,478	1,037,900	3,446	0.3%	-	0.0%	44,207	4.4%
		Net O&M Revenue Less Debt Service	918,542	9,131	476,547	790,088	268,700	(521,409)	-66.0%	(207,868)	-43.6%	259,548	2842.5%

Bond Compliance Calculation												
Account Type	Account #	Account Description	2003 Actual	Historical Data 2004 Actual	2005 Budget	Projection of 2005 Actual	2006 Proposed Budget	2006 Proposed vs. 2005 Projected Incr(Decr)		2006 Proposed vs. 2005 Budget Incr(Decr)		2006 Proposed vs. 2004 Actual Incr(Decr)
Total Revenue												
		Total O&M Revenue	5,558,308	4,966,222	5,789,837	5,633,363	5,312,500	(320,863)	-5.7%	(477,337)	-8.2%	346,278 7.0%
Less: Accounts not used in Compliance Coverage												
Non-Operating Revenue	01-00-49209-2	Int-US Treasury Bill	4,760	5,264	-	-	-	-	-	-	-	(5,264) -100.0%
Non-Operating Revenue	01-00-49250-2	Int-Misc	2,146	9,376	-	13,910	14,000	90	0.6%	14,000	-	4,624 49.3%
Non-Operating Revenue	01-00-49610-2	Revenue-Sale of Assets	-	1,400	3,000	608,478	-	(608,478)	-100.0%	(3,000)	-100.0%	(1,400) -100.0%
Non-Operating Revenue	01-00-49615-2	Revenue-Loss/Gain Investment	(199)	(26,876)	-	-	-	-	-	-	-	26,876 -100.0%
Non-Operating Revenue	01-00-49523-2	Contributions-Donated	-	37,218	-	105,817	-	(105,817)	-100.0%	-	-	(37,218) -100.0%
		Total Accounts subtracted from Revenue	6,707	26,382	3,000	728,205	14,000	(714,205)	-98.1%	11,000	366.7%	(12,382) -46.9%
		Total Adjusted Revenue	5,551,602	4,939,840	5,786,837	4,905,158	5,298,500	393,342	8.0%	(488,337)	-8.4%	358,660 7.3%
Total Expenses												
		Total Expenses (Includes O&M + Interest Payments)	4,035,279	4,322,173	4,497,745	4,233,769	4,368,300	134,576	3.2%	(129,400)	-2.9%	46,172 1.1%
Less: Accounts not used in Compliance Coverage												
Non-Operating Expense	01-59-59450-5	Interest-EDA Loan (Budget)	9,544	9,126	8,329	9,303	8,300	(974)	-10.5%	-	0.0%	(797) -8.7%
Non-Operating Expense	01-59-59570-0	Interest-MRTP Bonds	103,063	99,313	92,500	96,500	92,500	(4,000)	-4.1%	-	0.0%	(6,813) -6.9%
Non-Operating Expense	01-59-59571-0	Interest-'95 COP	198,548	172,470	121,550	179,100	121,600	(57,550)	-32.1%	-	0.0%	(50,920) -29.5%
Non-Operating Expense	01-59-59572-0	Interest-2003 COP	-	77,892	-	140,069	140,100	-	0.0%	140,069	-	62,177 79.8%
Non-Operating Expense	01-59-59573-0	Amort. Expense - COP	18,235	18,235	-	-	-	-	-	-	-	(18,235) -100.0%
Non-Operating Expense	01-59-59574-0	Amortization Expense-2003 COP	630	7,369	-	-	-	-	-	-	-	(7,369) -100.0%
Non-Operating Expense	01-59-59580-2	Loss/Gain-Fixed Assets	792	85,504	-	-	-	-	-	-	-	(85,504) -100.0%
Non-Operating Expense	01-59-59563-0	Fiscal Agent Fees-'03 COP	3,313	-	-	-	-	-	-	-	-	-
		Total Accounts subtracted from Expenses	334,124	469,909	222,379	424,972	362,400	(62,524)	-14.7%	140,069	63.0%	(107,461) -22.9%
		Total Adjusted Expenses	3,701,155	3,852,264	4,275,366	3,808,797	4,005,900	197,100	5.2%	(269,469)	-6.3%	153,633 4.0%
		Adjusted Net Revenue	1,850,447	1,087,575	1,511,471	1,096,361	1,292,600	196,242	17.9%	(218,868)	-14.5%	205,027 18.9%
Annual Debt Service												
Debt Service		MRTP	178,063	175,250	177,500	176,500	177,500	1,000	0.6%	-	0.0%	2,251 1.3%
Debt Service		1995 COP	718,548	699,100	701,550	699,100	701,600	2,450	0.4%	-	0.0%	2,450 0.4%
Debt Service		2003 COP	-	119,058	140,069	140,069	140,100	-	0.0%	-	0.0%	21,011 17.6%
		Total Debt Service	896,610	993,407	1,019,119	1,015,669	1,019,100	3,450	0.3%	-	0.0%	25,712 2.6%
		Net Revenue Requirement (Debt Service x 1.25)	1,120,763	1,241,759	1,273,899	1,269,586	1,273,900	4,313	0.3%	-	0.0%	32,140 2.6%
		Net Coverage (Shortage)	729,685	(154,183)	237,572	(173,226)	18,700	191,930	-110.8%	(218,868)	-92.1%	172,887 -112.1%