

MISSION SPRINGS WATER DISTRICT



Water and Sewer Cost of Service Study

December 9, 2015

Final Report



Financial & Economic Consulting Services

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December 9, 2015

Matt McCue
Director of Finance
Mission Springs Water District
66575 Second Street
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RE: Water and Sewer Cost of Service Study – Final Report

Mr. McCue:

Willdan Financial Services (“Willdan”) was retained by the Mission Springs Water District (“District”) to conduct a Water and Sewer Cost of Service Study (“Study”) for the District’s Water and Sewer Utilities. This Final Report of the Water and Sewer Cost of Service Study presents the data, assumptions and results of the Study.

Willdan prepared the attached analysis, including the gathering and analysis of historic information, budget information, financial records, billing data and other relevant information. Key data and assumptions were derived from discussions with the District to gain a more complete understanding of the financial health of the District’s Water and Sewer Utilities. A system of rates and charges were then developed which are projected to provide sufficient revenue for each of the utility evaluated. The results of our analysis is presented in this Report.

We appreciate the opportunity to be of service to the District on this important project. If you have any questions regarding the attached Report please feel free to contact us.

Very truly yours,



Jonathan Varnes

Willdan Financial Services

Section 1 - Introduction

1.1. Introduction

Willdan Financial Services (“Willdan”) was retained by the Mission Springs Water District (“District”) to conduct a Water and Sewer Cost of Service Study (“COS Study”). This Cost of Service Study Report details the results of the COS Study for the six-year period FY 2015-2020.

The results of the COS Study presented herein are a financial plan, and associated rates and charges, which were designed to provide revenues sufficient to fund the ongoing operating and capital costs necessary to operate the Water and Sewer Utilities, while meeting the financial requirements and goals set forth by the District for the Water and Sewer Utilities.

1.2. Organization of this Report

This COS Study Report presents an overview of the rate-making concepts employed in the development of the analysis contained herein, followed by a discussion of the data, assumptions and results associated with the analysis. An appendix with detailed schedules is presented for a further investigation into the data, assumptions and calculations which drive the results presented in this Report. Appendix A presents the detailed schedules for each scenario presented herein for the FY 2015-2020 time period. The report is organized as follows:

- Section 1 – Introduction
- Section 2 – Overview of Utility Rate-Making Principles, Processes and Issues
- Section 3 – Water COS Study Development and Results
- Section 4 – Sewer COS Study Development and Results
- Section 5 – Miscellaneous Charges
- Section 6 – Conclusions and Recommendations
- Appendix A – Detailed Water COS Study Schedules
- Appendix B – Detailed Sewer COS Study Schedules

Section 2 - Overview of Utility Rate-Making Principles, Processes and Issues

2.1. Introduction

The COS Study utilized generally accepted rate-making principles which resulted in the development of rates and charges which are projected to: 1) generate sufficient revenue to meet the financial requirements of the utility, 2) address the need to recover costs from users in a manner which is fair and equitable relative to service provided, and 3) meet the rate design goals of the utility. A discussion of some of the key principles of rate-making, and how the processes employed herein are guided by those principles, is presented below.

2.2. Discussion of General Rate-Making Principles

While the individual rates for each utility vary based on a variety of factors, the development of rates should, for the most part, be consistent with general rate-making principles set forth in utility rate-making practice and literature. The principle by which rate practitioners are guided is that rates designed for any utility should strike a reasonable balance between several key principles. In general, rates designed should:

- Generate a stable rate revenue stream which, when combined with other sources of funds, is sufficient to meet the financial requirements and goals of the utility
- Be fair and equitable – that is, they should generate revenue from customer classes which is reasonably in proportion to the cost to provide service to that customer class
- Be easy to understand by customers
- Be easy to administer by the utility
- Minimize customer impact
- Encourage conservation of resources

Designing a rate structure which completely addresses all of these principles is challenging given the sometimes competing goals of the principles. For instance, designing a rate structure which generates a stable revenue stream would guide the rate practitioner to the development of a rate structure with high fixed charges which result in an assumed guaranteed revenue stream each year. However, high

fixed charges typically do not minimize customer impact, nor do they typically encourage conservation (through a price signal). Striking the appropriate balance between the principles of rate-making is the result of a detailed process of evaluation of revenue requirements and cost of service and how those translate into the rate design alternatives which most closely meet the specific objectives of the individual utility under the circumstances in which the utility operates.

2.3. The Revenue Sufficiency Process

In order to develop rates and charges which generate sufficient revenue to meet the fiscal requirements of the utility, a determination of the annual rate revenue required must be completed. This rate revenue, combined with other sources of funds, is evaluated to determine whether the total revenue is sufficient to meet those fiscal requirements. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis results in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements are then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet projected revenue requirements. To the extent that the existing revenue stream is not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases are calculated which would be required in order to provide revenue sufficient to meet those needs.

2.4. The Cost Allocation Process

In order to provide guidance to the utility as to how to appropriately recover the rate revenue requirements identified in the Revenue Sufficiency Analysis, a Cost of Service Analysis is required.

The process employed in the Cost of Service Analysis results in the identification of the cost to provide water and sewer service to customers. These water and sewer cost allocations are then used as the basis for the assignment of revenue requirements to customer classes, upon which the development of rates and charges is based.

Two common approaches to the development of a cost of service analysis are based on the Base-Extra Capacity methodology, as detailed in the American Water Works Association (AWWA) M1 Manual – Principles of Water Rates, Fees and Charges and the Functional Cost Allocation methodology, as detailed in the Water Environment Federation (WEF) Manual 27 – Financing and Charges for Wastewater Systems.

The general approach to the development of cost of service allocations under both the Base-Extra Capacity and Functional Cost Allocation methodologies is to: 1) identify the costs by functional cost category, 2) allocate the functionalized costs further to cost categories and then 3) allocate rate revenue requirements to customer classes based on the distribution of costs and customer characteristics.

The resulting allocations provide guidance to the rate practitioner which, combined with the other goals and objectives of the utility, provides the necessary information required to proceed to the development of utility rates and charges.

2.5. The Rate Design Process

With the rate revenue requirement determined in the Revenue Sufficiency Analysis, and the manner in which that rate revenue should be recovered determined in the Cost of Service Analysis, the development of specific rates and charges can commence.

Utilities consider a variety of factors in establishing rates, including cost allocation, customer impact, conservation of resources and ease of administration. The rate design process seeks to find the balance between the need to recover sufficient revenue in a fair and equitable manner and the need to do so within the constraints of other objectives which are unique to each utility. By understanding the types of customers served by the utility, and the general usage characteristics of those customers, a system of rates and charges can be developed that balances those many objectives while also generating sufficient revenue.

First, the rate design goals of the utility are reviewed to identify areas the utility wishes to address over the course of the COS Study. Next, an assessment of the existing rate design is undertaken to identify what has worked well for the utility with regard to their specific goals and objectives, and the general goals and objectives of utility rate-making. This assessment typically also identifies areas for

improvement which can provide guidance to the rate practitioner with respect to the design of future rates and charges.

After a review of the existing rates and charges, a dialog of how to build on the positive aspects of the existing structure and how to address deficiencies in the existing structure occurs with utility management and staff. For instance, for a utility with a primary goal of encouraging water conservation, the substitution of a uniform rate structure, which charges the same unit price for water regardless of consumption level, with a conservation/inclining block rate structure, which charges a greater unit price as usage levels increase beyond certain thresholds, would better address that primary goal.

With an evaluation of the strengths and weaknesses of the existing rate structure and the goals of the utility going forward, the development of a new rate structure can begin. Development of a new rate structure which recovers the costs to provide water and sewer service in a manner which achieves the goals of the utility in a manner consistent with standard rate-making practice requires an analysis of the projected usage characteristics of the customer base to which the rates will apply. This analysis is typically referred to as a billing frequency analysis.

The billing frequency analysis is provided through the billing system of the utility and then used by the rate-practitioner to accumulate billing statistics for each class of customer. Typical customer classes for water and sewer utilities consist of residential, sometimes broken down into subcategories such as single family and multi-family, and non-residential, sometimes broken down into subcategories such as commercial, government, industrial and others. Billing data allows for the development of rates based on the use of the system by each class. Alternative rate designs which account for customer usage patterns and also address various combinations of utility rate-making goals and rate-making principles can then be developed and reviewed by both the rate-practitioner and the utility regarding the viability of each rate structure designed.

With the identification of the rate revenue required, the manner in which those requirements should be recovered and the billing units to be used to recover the required revenue, specific rates and charges can then be developed. At the heart of successful rate design is the attempt to strike a proper balance between the many, sometimes competing, objectives of rate-making while ensuring generation of revenue sufficient to meet system financial requirements.

2.6. Financial Management Goals of the Utility

The establishment of specific financial management goals of a utility is a key step in developing financial plans which will ensure the financial health of the utility. Financial management goals exist as a way for the utility to track financial performance so the utility can ensure financial strength and proper stewardship of utility assets, both financial and operational.

2.7. General Statement Regarding the Nature of Financial Forecasting

During the course of this study, we reviewed the data and assumptions presented in this report with the District in several meetings. While nothing came to our attention which would lead us to believe the data and assumptions in this report are materially incorrect, the results of the analysis are, necessarily, a reflection of the data and assumptions presented herein.

To the extent that the data and/or assumptions reflected in this report vary from those which ultimately materialize during the forecast period that could have a material impact upon the results - possibly in the form of the need for additional water and/or sewer rate increases greater than those presented herein - this has not been quantified in this report.

Section 3 - Water COS Study Development and Results

3.1. General Methodology

In order to develop rates and charges which generate sufficient revenue to meet the fiscal requirements of the Utility, a determination of the annual revenue from rates which, combined with other sources of funds, will provide sufficient funds to meet those fiscal requirements must first be completed. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis resulted in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage, as applicable), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements were then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet requirements. To the extent that the existing revenue stream was not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases were calculated to provide revenue sufficient to meet those needs.

The Capital Improvement Plan (CIP), including the timing of projects and estimated costs, was provided by the Utility. Willdan relied on this information and the CIP was fully integrated into the Revenue Sufficiency Analysis.

3.2. Financial Management Goals of the Water Utility

The financial management goals of the District's Water Utility are described below.

3.2.1.1. Debt Service Coverage

The Water Utility, like most utilities, has utilized long-term debt to fund capital assets in the past. To secure this debt, a pledge of utility net revenue as the source of repayment for the debt was required and made by the District's Water Utility. In addition, there exists a debt service coverage requirement to be met in each year in which the debt is outstanding. Debt service coverage requirements generally mandate some multiple of annual net revenue, defined as operating revenue less operating expenses, as compared to annual debt service payments due.

In the case of the Water Utility, the covenants associated with this debt require that minimum debt service coverage of 1.25x be maintained, or exceeded, in each year of the forecast period. As a further measure of financial strength, it was determined that a 1.50x debt service coverage ratio was prudent for this analysis. This means that in each year that a debt service payment is to be made, the Water Utility must generate net revenue that is at least 1.50x the annual debt service payment to be made in that year

3.2.1.2. Minimum Unrestricted Operating Reserve Fund Balance

In order to maintain a certain level of liquidity, utilities typically establish some form of unrestricted operating reserve fund balance target. The analysis presented herein has a goal of an unrestricted working capital operating fund reserve amount greater than, or equal to, approximately 6 months of Operating Expenses.

3.3. Water Revenue Sufficiency Analysis

3.3.1 Data Items

Key data items reviewed, discussed and incorporated into the Revenue Sufficiency Analysis were:

- Financial management goals of the Water Utility
- Beginning Balances related to the FY 2014 Comprehensive Annual Financial Report
- Sources of Funds from FY 2015 Operating Budget and resulting projections
- Uses of Funds from FY 2015 Operating Budget and resulting projections
- Capital Improvements Plan (CIP)
- General assumptions related to:
 - Customer growth
 - Cost escalation factors
 - New debt terms

During the course of this study, we reviewed the data and assumptions presented in this report with the District in several meetings. While nothing came to our attention which would lead us to believe the

data and assumptions in this report are materially incorrect, the results of the analysis are, necessarily, a reflection of the data and assumptions presented herein. To the extent that the data and/or assumptions reflected in this report vary from those which ultimately materialize during the forecast period that could have a material impact upon the results presented herein and this has not been quantified in this report.

A discussion of the use of each of the above data items is presented below.

3.3.2 Fund Balances Related to the FY 2014 Comprehensive Annual Financial Report

To better understand what funds the Water Utility had on hand to start the forecast period, a detailed review of the District’s FY 2014 Comprehensive Annual Financial Report (CAFR) was conducted and reviewed with staff. Assumptions were made to estimate the actual funds available at the end of FY 2014, and therefore at the beginning of FY 2015, based on discussions with staff. A summary of the individual funds and fund balances associated with the Water Utility for FY 2015, as adjusted for use in this analysis, is presented in Table W-1 below. A more detailed presentation of the beginning fund balances is presented in Water Schedule A-2 in Appendix A.

Table W-1				
Water				
Beginning Fund Balances - By Source				
Funding Source	Current Assets	Current Liabilities	Adjustments	Net Cash Available
Operating Fund	\$ 11,119,692	\$ (1,287,324)	\$ (8,239,947)	\$ 1,592,421
Restricted Reserve	7,914,988	-	-	7,914,988

Source: FY 2014 Audit

Note: Additional detail associated with this table can be found in Appendix A in Water Schedule A-2

3.3.3 Sources of Funds from FY 2015 Operating Budget and Resulting Projections

Staff provided the FY 2015 Revenue Budget, and associated line-item revenue detail, as the basis for the projection of financial performance for FY 2015. In addition, line-item projected revenues for FY 2016-20 were developed using the FY 2015 detail as the basis.

A summary of the FY 2015 Revenue Budget, and subsequent projected budgetary revenues, is presented below in Table W-2. A more detailed presentation of the line-item budgeted and projected revenues is presented in Water Schedule A-3 in Appendix A.

Table W-2 Water Sources of Funds						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Water Rate Revenue Increases	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%
% of Year Rate Increase Effective	100%	33%	100%	100%	100%	100%
Total Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
Other Operating Revenue (1)	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
Interest Income - Operating Fund	2,000	4,000	4,000	5,000	5,000	6,000
Total Operating Revenue - Operating Fund - Water	\$ 7,986,319	\$ 8,229,166	\$ 9,514,689	\$ 10,270,841	\$ 11,097,732	\$ 12,004,178
Restricted Reserve						
Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	10,000	10,000	10,000	10,000	10,000	10,000
Total Restricted Reserves	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Projected Sources of Funds - Water	\$ 7,996,319	\$ 8,239,166	\$ 9,524,689	\$ 10,280,841	\$ 11,107,732	\$ 12,014,178

(1) Other Operating Revenue consists of property taxes, miscellaneous fees and charges (turn on/off fees, etc).

Note: Additional detail associated with this table can be found in Appendix A in Water Schedule A - 3

3.3.4 Uses of Funds from FY 2015 Operating Budget and Resulting Projections

Staff provided the FY 2015 Expense Budget, and associated line-item expense detail, as the basis for the projection of financial performance for FY 2015. In addition, line-item projected expenses for FY 2016-20 were developed using cost escalation factors.

Cost escalation factors were reviewed by staff and were used to project line-item costs beyond the 2015 budget. Those factors were applied based on line-item cost classifications.

A summary of the FY 2015 Expense Budget, and subsequent projected budgetary expenses, is presented below in Table W-3. A more detailed presentation of the line-item budgeted and projected revenues is presented in Water Schedule A-4 in Appendix A.

Table W-3						
Water						
Projected Uses of Funds						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Operating Expenses	\$ 6,610,296	\$ 7,447,046	\$ 8,354,183	\$ 8,719,604	\$ 9,123,013	\$ 9,549,457
Major Capital Funded with Existing Reserves/Current Cash	-	-	-	30,576	846,527	1,249,777
Existing Revenue Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310
New Revenue Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412
Total Uses of Funds - Operating Fund - Water	\$ 6,769,427	\$ 7,734,786	\$ 9,123,680	\$ 9,605,740	\$ 10,896,027	\$ 11,790,956
Total Projected Uses of Funds - Water	\$ 6,769,427	\$ 7,734,786	\$ 9,123,680	\$ 9,605,740	\$ 10,896,027	\$ 11,790,956

Note: Additional detail associated with this table can be found in Appendix A in Water Schedule A - 4

3.3.5 Capital Improvements Plan (CIP)

The District provided Willdan with a forecast of capital requirements for the FY 2015 – 2020 forecast period. This capital forecast was escalated by Willdan for use in the analysis by 3% per year.

A summary table of the CIP for the FY 2015 – 2020 forecast period is presented below in Table W-4. A more detailed CIP, including the timing and funding source for each respective project, is presented in Water Schedules A-5 and A-6, respectively, in Appendix A.

Table W-4						
Water						
Capital Improvements Program and Projected Funding						
	2015	2016	2017	2018	2019	2020
Capital Projects - Water	\$ 1,650,000	\$ 1,833,400	\$ 6,864,023	\$ 1,256,636	\$ 1,857,090	\$ 2,179,435
Funding Source:						
Operating Fund	-	-	-	30,576	846,527	1,249,777
New Bonds	1,650,000	1,833,400	6,864,023	1,226,060	1,010,562	929,658
Total Capital Project Funded	\$ 1,650,000	\$ 1,833,400	\$ 6,864,023	\$ 1,256,636	\$ 1,857,090	\$ 2,179,435
Variance	\$ -					

Note: Additional detail associated with this table can be found in Appendix A in Water Schedules A - 5 and A - 6

3.3.6 General Assumptions

In order to develop the financial and rate projections, certain assumptions were made with regard to elements of the revenue sufficiency analysis. A summary of those assumptions is presented below.

3.3.6.1. Growth

Based on discussion with the District, it was decided to assume no annual growth in the utility customer base during the forecast period.

3.3.6.2. Cost Escalation Factors

Based on discussion with the District, it was decided to assume annual operating costs escalated at approximately 3% per year.

3.3.6.3. New Debt Terms

Based on discussion with the District, it was assumed that new debt would carry a 30 year repayment term at a rate of 5.5% per year.^{1 2}

3.3.7 Results of the Water Revenue Sufficiency Analysis

After a thorough review of the above-mentioned data elements, the resulting financial plan presented herein is the embodiment of the data, assumptions and review process undertaken with staff in several meetings.

3.3.7.1. Summary Pro Forma and Revenue Increases Required

The revenue requirements and financial goals of the Water Utility during the forecast period necessitate the need for additional revenue in the form of water revenue increases.

Table W-5 below presents a summary Pro Forma, and associated annual water revenue increase requirements, required during the forecast period in order for the Utility to meet its financial goals.

¹ Willdan is not a financial advisor to the District with respect to debt terms, and urges the District to seek guidance from professionals in the arena of debt terms in order to validate our general assumptions for purposes of this analysis.

² In the event the District chose/voted to not issue new debt for capital projects then the projects would need to be eliminated from the capital plan or funded through another funding source.

- FY 2016** **11.25% Water Revenue Increase – Implemented in March 2016**
- FY 2017** **11.25% Water Revenue Increase – Implemented in July 2016**
- FY 2018** **9.50% Water Revenue Increase – Implemented in July 2017**
- FY 2019** **9.50% Water Revenue Increase – Implemented in July 2018**
- FY 2020** **9.50% Water Revenue Increase – Implemented in July 2019**

A more detailed presentation of the pro forma, including a fund balance reconciliation and projection of annual debt service coverage, is presented in Water Schedule A-1 in Appendix A.

Table W-5 Water Summary Pro Forma						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Beginning Unrestricted Fund Balance	\$ 1,592,421	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507
Water Rate Revenue Increases	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%
% of Year Rate Increase Effective	100%	33%	100%	100%	100%	100%
Total Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
Interest Income - Operating Fund	2,000	4,000	4,000	5,000	5,000	6,000
Total Revenue	\$ 7,986,319	\$ 8,229,166	\$ 9,514,689	\$ 10,270,841	\$ 11,097,732	\$ 12,004,178
Operating Expense	\$ 6,610,296	\$ 7,447,046	\$ 8,354,183	\$ 8,719,604	\$ 9,123,013	\$ 9,549,457
Minor Capital	-	-	-	-	-	-
Major Capital Funded with Existing Reserves/Current Cash	-	-	-	30,576	846,527	1,249,777
Transfers Out	-	-	-	-	-	-
Non Operating Expenses	-	-	-	-	-	-
Existing Revenue Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310
New Revenue Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412
Total Expenses	\$ 6,769,427	\$ 7,734,786	\$ 9,123,680	\$ 9,605,740	\$ 10,896,027	\$ 11,790,956
Ending Unrestricted Fund Balance	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507	\$ 4,774,729
Restricted Reserve						
Beginning Fund Balance	\$ 7,914,988	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988
Sources of Funds	10,000	10,000	10,000	10,000	10,000	10,000
Uses of Funds	-	-	-	-	-	-
Ending Fund Balance	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988	\$ 7,974,988
Summary of Key Metrics:						
	Target					
Unrestricted Operating Funds (Min) - Months of (O&M)	6.0	5.1	5.3	5.3	6.0	6.0
Debt Service Coverage (Min)	1.50	8.65	2.72	1.51	1.81	2.48

Note: Additional detail associated with this table can be found in Appendix A in Water Schedule A-1

3.4. Water Cost of Service Analysis

3.4.1 General Methodology

In order to provide guidance to the Water Utility as to how to adequately recover the rate revenue requirements identified in the Revenue Sufficiency Analysis, in a manner consistent with generally accepted rate-making principles, a Cost of Service Analysis was conducted.

The Cost of Service Analysis resulted in the identification of the cost to provide service to customers based on functional cost categories. This provided the rationale for the allocation of costs to expense categories related to water service. These water cost allocations were then used as the basis for the assignment of revenue requirements to customer classes upon which the development of rates and charges presented herein is based.

For the purposes of this analysis, the cost of service analysis for water was based on the Base-Extra Capacity methodology, as detailed in the American Water Works Association (AWWA) M1 Manual – Principles of Water Rates, Fees and Charges.

The general approach to the development of cost of service allocations under the Base-Extra Capacity Cost Allocation methodology was to: 1) identify the costs by functional cost category, 2) allocate the functionalized costs further to base-extra capacity categories and then to 3) allocate costs and rate revenue requirements to customer classes based on the distribution of costs and customer characteristics. The Cost of Service Analysis and Results is presented below.

3.4.2 Functional Cost Allocation

Line-item costs were categorized by functional cost category (source of supply, pumping, treatment, etc.) and summarized by these functional cost categories. The summary of this functional cost allocation is presented in Table W-6 below.

Table W-6					
Water					
Summary Allocation of Costs to Functional Cost Component					
Functional Cost Component	Summary of Expenses by Type				
	Operating	Existing	New Bond		
		Bond Debt	Debt		
		Service	Service	Total	
Source of Supply	\$ 80,474	\$ 24,382	\$ -	\$ 104,856	
Pumping	1,902,387	-	-	1,902,387	
Treatment	208,060	-	-	208,060	
Transmission / Distribution	1,193,367	18,888	-	1,212,255	
Customer Service	896,226	-	-	896,226	
Admin	3,166,532	-	-	3,166,532	
New Debt Service	-	-	244,470	244,470	
Total	\$ 7,447,046	\$ 43,270	\$ 244,470	\$ 7,734,786	
FY 2016 Expenses	\$ 7,447,046	\$ 43,270	\$ 244,470	\$ 7,734,786	

Note: Additional detail associated with this table can be found in Appendix A in Water Schedule A - 4

3.4.3 Allocation of Functional Costs to Base-Extra Capacity Components

The functionalized costs were then further allocated based on the Base-extra Capacity Method, the preferred industry method, as presented in the AWWA M1 Manual of Practice. The Base-extra Capacity method results in the allocation of functionalized costs in a manner consistent with the functional reality behind each type of cost. For instance, transmission costs are related to not only a base, or average, level of water flow, but are also related to the fact that transmission assets are typically sized to meet maximum day and maximum hour demands. Therefore, some portion of transmission costs should be allocated to the base component, and further to the extra capacity component (max day and max hour).

Table W-7 below presents the results of the Base-extra Capacity method.

Functional Cost Component	% Allocation to Base / Extra Capacity			Summary of Expenses by Base / Extra Capacity Components				Allocation Methodology
	Average Day	Extra Capacity		Base	Extra Capacity		Total	
		Max Day	Max Hour	Average Day	Max Day	Max Hour		
Source of Supply	100.0%	0.0%	0.0%	\$ 104,856	\$ -	\$ -	\$ 104,856	Source of Supply assets designed to meet average day demands.
Pumping	49.9%	50.1%	0.0%	949,939	952,448	-	1,902,387	Pumping assets designed to meet average day / max day demands.
Treatment	49.9%	50.1%	0.0%	103,893	104,167	-	208,060	Treatment assets designed to meet average day / max day demands.
Transmission / Distribution	37.5%	37.6%	25.0%	454,071	455,270	302,914	1,212,255	Transmission / Distribution assets designed to meet average day / max day / max hour demands.
Customer Service	100.0%	0.0%	0.0%	896,226	-	-	896,226	Customer service costs allocated 100% to base component.
Admin	60.3%	33.1%	6.6%	1,908,585	1,047,979	209,968	3,166,532	Administration costs allocated 100% to base component.
New Debt Service	100.0%	0.0%	0.0%	244,470	-	-	244,470	New debt service allocated to base category as specific assets to be funded with new debt service is yet to be determined.
Total				\$ 4,662,039	\$2,559,865	\$512,882	\$ 7,734,786	
					FY 2016 Expenses		\$ 7,734,786	

3.4.4 Allocation of Base-extra Capacity Costs to Customer Classes

The final cost allocation step is to allocate the base-extra capacity costs to specific customer classes. This then will become the basis by which the rates, by customer class, are developed consistent with the cost to provide service to those customer classes. Table W-8 below presents the allocation of base-extra capacity costs to customer classes.

Table W-8 Water Allocation of Base / Extra Capacity Costs to Customer Classes						
Summary of Expenses by Base / Extra Capacity Components						
Functional Cost Component	Base		Extra Capacity		Total	
	Average Day	Max Day	Max Hour			
Total Costs	\$ 4,662,039	\$ 2,559,865	\$ 512,882		\$ 7,734,786	
Allocation of Base / Extra Capacity Cost to Customer Classes:						
Calculation of Unit Cost for Base, Max Day and Max Hour Cost Components						
Customer Class	Total Annual Flow	Average Daily Flow	Max Day Peaking Factor (1) Max Day Flow Above the Average Day Flow	Max Hour Peaking Factor (1) Max Hour Flow Above the Max Day Flow		
Single Family Residential	1,864,326	5,108	174% 3,774	232% 6,734		
Multi Family Residential	580,495	1,590	166% 1,043	221% 1,921		
Non Residential	255,853	701	179% 557	239% 976		
Irrigation	419,866	1,150	206% 1,215	274% 2,003		
Total	3,120,540	8,549	6,588	11,634		
Unit Cost		\$ 545.30	\$ 388.54	\$ 44.08		
Allocation of Base / Extra Capacity Costs to Customer Classes (2)						
Customer Class	Base	Extra Capacity	Total	% Cost Distribution		
	Average Day	Max Day	Max Hour			
Single Family Residential	\$ 2,785,274	\$ 1,466,192	\$ 296,859	\$ 4,548,325	59%	
Multi Family Residential	867,251	405,363	84,693	1,357,307	18%	
Non Residential	382,240	216,248	43,014	641,503	8%	
Irrigation	627,273	472,062	88,316	1,187,651	15%	
Total	\$ 4,662,039	\$ 2,559,865	\$ 512,882	\$ 7,734,786	100%	
(1) Developed using District billing data for FY 14.						
(2) Calculated by multiplying unit cost by appropriate average, max day or max hour flow figures above - by class						

3.5. Water Rate Design Analysis – Option 1

3.5.1 Analysis and Validation of Water Customer Data

An analysis of water billing data was conducted, using billing data provided by the District for Fiscal Year 2014. That water billing data was compiled and tested using multiple methods to ensure its accuracy for rate design purposes.

3.5.2 Summary of Water Fixed Charge Billing Data and Water Fixed Charge Development – Option 1

The analysis of water billing data provided a count of units and meters by both customer class and meter size which would become the basis by which the fixed monthly charges for the Water Utility would be developed. The Total Water Rate Revenue Requirement was apportioned to two rate components, the fixed charge component and the flow charge component. For Option 1, it was assumed that 26.7% of the \$7.1 million Water Rate Revenue Requirement for FY 2016³ would be collected from the fixed charge.⁴ This resulted in approximately \$1.9 million of the FY 2016 Water Rate Revenue Requirement projected to be collected from the fixed charge. The detailed calculations described above, including the resultant FY 2016 fixed charges, are presented in Table W-9 below.

³³ Full-year rate revenue requirement – FY 16 projected as a partial year increase therefore less revenue projected to be collected and is factored into the analysis.

⁴ The current water fixed charges provided approximately 22% of total water rate revenue in FY 14. However, due to the update of meter equivalency factors in this analysis 26.7% was selected in order to keep the charge at the ¾" meter size the same as the existing charge.

Table W-9 Water Development of Fixed Charges by Meter Size										
Total Water Rate Revenue Requirement		\$	7,145,141							
% to Fixed Charge			20.00%							
Fixed Charge Revenue Requirement		\$	1,429,028							
Total Equivalent Meters / Units			204,802 <---See calculations below							
Fixed Charge per Equivalent Unit		\$	6.98							
Summary of Fixed Charges by Meter Size / Unit										
Meter Size	Monthly Charge	AWWA Meter Equivalency Factor								
0.75	\$ 6.98	1.00								
1	11.63	1.67								
1.5	23.26	3.33								
2	37.22	5.33								
3	69.78	10.00								
4	116.3	16.67								
6	232.59	33.33								
Per Unit		4.45								
Calculation of Equivalent Meters										
Class	0.625	0.75	1	1.5	2	3	4	6	Total	
Single Family Residential	-	138,878	734	24	48	-	-	-	139,684	
Multi Family Residential	-	-	-	NA - To Be Billed on Unit Basis						
Non Residential	-	1,843	1,161	818	905	398	8	-	5,133	
Irrigation	-	530	511	374	397	24	12	-	1,848	
Total	-	141,251	2,406	1,216	1,350	422	20	-	146,665	
Meter Equivalency Factor	1.00	1.00	1.67	3.33	5.33	10.00	16.67	33.33	-	
Total Equivalent Meters	-	141,251	4,010	4,053	7,200	4,220	333	-	161,068	
Calculation of Equivalent Units										
Class	0.625	0.75	1	1.5	2	3	4	6	Total	
Single Family Residential	-	-	-	NA - To Be Billed on Meter Basis						
Multi Family Residential	-	10,620	13,296	5,904	32,832	576	-	5,448	68,676	
Non Residential	-	-	-	NA - To Be Billed on Meter Basis						
Irrigation	-	-	-	NA - To Be Billed on Meter Basis						
Total	-	10,620	13,296	5,904	32,832	576	-	5,448	68,676	
Meter Equivalency Factor	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	-	
Equivalent Units (ERUs)	-	6,763	8,467	3,760	20,908	367	-	3,469	43,734	
Total Equivalent Meters / Units										204,802

The baseline fixed charges presented above are for FY 2016 and would then be increased each year by the water rate revenue increases presented herein. A table with the fixed charges for FY 2016 – 2020 is presented in the summary section of this report.

3.5.3 Analysis and Development of Water Tiers

In order to develop a tiered rate structure for consideration by the District it was necessary to first develop the break points for the 2-tier water rate structure to be proposed by the District. This was done by assuming the average person uses 75 gallons per day, a figure which is within industry standard assumptions with respect to per capita water use. That per capita water use was then multiplied by an assumed 2.98 persons per households – a figure based on census data for the District. This was then converted to a monthly usage figure per average residential customer and, finally, increased by 50% to account for variances in household size in an attempt capture water usage in Tier 1 from larger households. These calculations are presented in Table W-10 below. Table W-10 also presents the

calculation of the multi-family residential equivalency factor of 0.64 – to be applied to the water fixed charge and the water tier ranges for multi-family residential.

Table W-10 Water Development of Water Tier Ranges for Single Family and Multi Family	
Persons per Household - from Census Data	2.98
Gallons per Day	75
Days	30
Multiplier to Account for Variance in Household Size	<u>1.5</u>
Assumed Gallons per Month	10,058
Conversion to Cubic Feet per Month (1)	1,300
 Tier 1 Usage Threshold for Single Family Residential	 1,300
 Average Monthly Flow for Multi Family Residential	 845
Average Monthly Flow for Single Family Residential	<u>1,327</u>
Multi Family Residential Equivalency Factor	0.64
 Tier 1 Usage Threshold for Multi Family Residential	 830
(1) Rounded	

3.5.4 Analysis and Development of Water Flow Charges – Option 1

Use of Peaking Factors to Demonstrate Cost Differentials for Tiered Water Rates

The development of water flow charges, under a tiered water rate structure such as is proposed herein, requires a clear presentation of the assumptions and data used to develop the rate differentials at each tier in order to establish the nexus between the higher rates at higher tiers and cost to provide service at those tiers. The method by which we have established that nexus is through the use of peaking factors as a surrogate to the near impossible task of determining the true cost at each tier.

A peaking factor, in utility parlance, is the relationship of the peak period water use for a customer, or group of customers, to the average period flow. If customers in a class have a peak daily flow of 600 gallons and an average daily flow is 300 gallons, their “peaking factor” is 600/300, or 2.0.

By way of example, let’s assume a group of Residential customers has an average daily water use of 1.0 Million Gallons per Day (MGD). If these customers only ever used their average 1.0 MGD, then the utility could invest in assets sufficient to deliver 1.0 MGD. However, many customers, Residential customers especially, have varying usage rates during any given period. For instance, it is typical for Residential customers to exhibit greater than average water use requirements during the morning hours as they

prepare for work/school/etc. Because of this peak-time usage, where nearly all Residential customers require their maximum hourly water delivery at the same time, the utility must size its assets to deliver greater than the average use – at a higher cost. It is not atypical for Residential customers to have a peaking factor (peak use / average use) of 1.5 times or greater. Under our scenario here, this would require the utility size their water facilities (water plant, water transmission lines) to deliver not 1.0 MGD, but rather 1.5 MGD. This additional investment would not be required if the Residential customers in our example did not exhibit these peak demand characteristics. However, because their peak demand characteristics necessitate a higher level of utility investment (cost), it stands to reason that that additional cost should be borne by these customers.

If we stopped here in our example, we might be able to undertake a lengthy/costly engineering study to specifically identify the additional plant assets added over the last 30 years (utility assets have long lives) to serve the peaking requirements of our Residential class of customers. However, most utilities have a variety of customer types (Residential, Commercial, Industrial, etc.) which exhibit a wide range of peak and average flow characteristics. This makes it much more problematic to assign marginal costs to certain customer classes based on hard numbers derived from invoices for plant assets.

It is this difficulty in assigning costs to a heterogeneous customer base which leads utility rate practitioners to use a surrogate methodology to assign costs associated with meeting peak demand requirements to certain classes of customer. This method is the Base-Extra Capacity method, outlined in AWWA Manual M1, which assigns certain “Base” costs to all customers based on their share of the total system flow. “Peak” or “Max Day / Max Hour” costs are then assigned to customer classes based on their share of flows, as adjusted by their unique peaking characteristics – represented by their peaking factor. This peaking factor is used to differentiate the usage characteristics of each customer class and, therefore, assign peak-related costs to those classes in a proportion which is meant to be a surrogate for a more detailed, invoice by invoice, analysis of utility infrastructure costs.

From an engineering perspective, utilities hire consulting engineering firms to design utility plant/transmission assets to accommodate not only total flows, but peak flows. These engineering studies employ the use of peaking factors to determine the ultimate size of these assets (size in this case meaning capacity of water flow – typically measured in Million Gallons per Day (MGD)). These “peak-

sized” assets are then assigned costs based on engineering cost algorithms which are based on the total capacity of the plant/transmission assets and which do not carve out the portion of the plant/transmission costs associated with each customer class. The utility assets are viewed as one System, rather than individual pieces which serve certain customer classes and their average/peak demands.

Therefore, based on the above-described understanding of peaking factors, their use in the development of engineering cost estimates during the design of system assets, and their use as a cost of service surrogate in rate-making, a practice well established in the AWWA M1 Rate Manual and other industry literature, we have developed peaking factors specific to the MSWD system for each water customer class. Further, for those classes which are to be subject to a tiered rate structure, we have developed peaking factors for the customers which, on average, fall into Tier 1 and for those which, on average, fall into Tier 2. This detailed peaking factor analysis provides a direct link to the differential rates presented herein for the two water tiers and the peaking factors for the customers which, on average, fall into those tiers. The peaking factor analysis resulted in a 1.36 times differential in the peaking factor for residential customers in Tier 1 versus Tier 2. Therefore, the rate differential in Tier 1 versus Tier 2 for customers subject to the tiered rate structure, the residential class, is also 1.36. This establishes the nexus between the peaking factor differential, a surrogate for cost differential, and the rate differential by tier.

The resulting calculation of rates for all water customer classes is presented in Table W-11 below.

Table W-11 Water Development of Water Flow Charges							
Total Water Rate Revenue Requirement		\$ 7,145,141					
Less Fixed Charge Revenue Requirement		(1,907,753)					
Flow Charge Revenue Requirement		\$ 5,237,389					
Customer Class	% Cost Distribution	Allocation of Total Rate Requirement	Less: Fixed Charge Requirement	Flow Charge Requirement			
Single Family Residential	59%	\$ 4,201,593	\$ (1,308,190)	\$ 2,893,403			
Multi Family Residential	18%	1,253,835	(407,388)	846,447			
Non Residential	8%	592,599	(143,869)	448,731			
Irrigation	15%	1,097,113	(48,305)	1,048,808			
Total		\$ 7,145,141	\$ (1,907,753)	\$ 5,237,389			
Step 1 - Development of Baseline Flow Billing Units After Elasticity Adjustment							
Customer Class	Annual Flow - Before Reduction for Elasticity of Demand			Annual Flow - After Reduction for Elasticity of Demand			Reduction in Flow for Elasticity (1)
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Total	
Single Family Residential (1)	1,219,340	644,986	1,864,326	1,158,373	515,989	1,674,362	-10%
Multi Family Residential (2)	299,118	281,377	580,495	284,162	225,102	509,264	-12%
Non Residential (3)	255,853	-	255,853	243,060	-	243,060	-5%
Irrigation (3)	419,866	-	419,866	377,879	-	377,879	-10%
Total	2,194,177	926,363	3,120,540	2,063,475	741,090	2,804,565	-10%
Step 2 - Application of Calculated Peaking Factors to Tier 2 Flow							
Customer Class	Annual Flow - After Reduction for Elasticity of Demand			Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)			Peaking Factors
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Total	
Single Family Residential (1)	1,158,373	515,989	1,674,362	1,158,373	704,138	1,862,511	1.36
Multi Family Residential (2)	284,162	225,102	509,264	284,162	307,182	591,344	1.36
Non Residential (3)	243,060	-	243,060	243,060	-	243,060	1.00
Irrigation (3)	377,879	-	377,879	377,879	-	377,879	1.00
Total	2,063,475	741,090	2,804,565	2,063,475	1,011,320	3,074,795	
Step 3 - Allocation of Flow Charge Revenue Requirements by Tier and Development of Water Rates by Tier							
Customer Class	Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)			Usage Range by Tier		Water Rates by Tier	
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Tier 1 Rate per CCF	Tier 2 per CCF
Single Family Residential (1)	\$ 1,799,528	\$ 1,093,875	\$ 2,893,403	0 - 1300 Cubic Feet	Greater than 1300 Cubic Feet	\$ 1.55	2.12
Multi Family Residential (2)	406,748	439,699	846,447	0 - 830 Cubic Feet	Greater than 830 Cubic Feet	1.43	1.95
Non Residential (3)	448,731	-	448,731	All Usage		1.85	1.85
Irrigation (3)	1,048,808	-	1,048,808	All Usage		2.78	2.78
Total	\$ 3,703,814	\$ 1,533,574	\$ 5,237,389				
(1) Tier 1 usage threshold for Single Family Residential set assuming 2.98 Persons per Household, using 75 Gal per Day - adjusted upwards by 50% to account for additional persons per household then converted to nearest CCF. (2) Tier 1 usage threshold for Multi Family Residential set usage Multi Family equivalency factor of 0.64 (calculated by dividing the average use for single family customers by the average use for multi family customers) (3) Non Residential and Irrigation flow to be billed at uniform rate per CCF.							

Table W-11 above notes the assumed reduction in flow due to elasticity of demand – a reduction in flow as a result of an increase in price. In discussions with the District it was decided that a future overall reduction of approximately 10%, combined with reductions the District has already achieved, might be possible. Therefore, this reduction in future flows was factored into the baseline analysis.

The baseline flow charges presented above are for FY 2016 and would then be increased each year by the water rate revenue increases presented herein. A table with the flow charges for FY 2016 – 2020 is presented in the summary section of this report.

3.5.5 Revenue Test and Cost of Service Test – Option 1

Table W-12 below presents the revenue test proof and the cost of service proof which demonstrates that the use of peaking factors, and other cost of service standards, results in the projected collection of revenue from customer classes consistent with the calculated cost of service for those customer classes.

Revenue Test - Fixed Charges			
Customer Class	Equivalent Meters / Units	Charge per Equivalent Meter / Unit	Revenue by Class
Single Family Residential	140,437	\$ 9.32	\$ 1,308,190
Multi Family Residential	43,734	\$ 9.32	407,388
Non Residential	15,445	\$ 9.32	143,869
Irrigation	5,186	\$ 9.32	48,305
Projected Fixed Charge Revenue			\$ 1,907,753
Fixed Charge Revenue Requirement			\$ 1,907,753

Revenue Test - Flow Charges			
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	1,158,373	515,989	1,674,362
Multi Family Residential	284,162	225,102	509,264
Non Residential	243,060	-	243,060
Irrigation	377,879	-	377,879
Total	2,063,475	741,090	2,804,565

Customer Class	Water Rates by Tier	
	Tier 1	Tier 2
Single Family Residential	\$ 1.55	\$ 2.12
Multi Family Residential	1.43	1.95
Non Residential	1.85	1.85
Irrigation	2.78	2.78

Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	\$ 1,799,528	\$ 1,093,875	\$ 2,893,403
Multi Family Residential	406,748	439,699	846,447
Non Residential	448,731	-	448,731
Irrigation	1,048,808	-	1,048,808
Total	\$ 3,703,814	\$ 1,533,574	\$ 5,237,389
Flow Charge Revenue Requirement			\$ 5,237,389

Cost of Service Test		
Customer Class	Projected Revenue	Revenue Target Based on Cost of Service
Single Family Residential	\$ 4,201,593	\$ 4,201,593
Multi Family Residential	1,253,835	1,253,835
Non Residential	592,599	592,599
Irrigation	1,097,113	1,097,113
Total	\$ 7,145,141	\$ 7,145,141

3.5.6 Drought Rate Surcharge

The State has issued an Order to the District to establish a system of policies, practices and procedures to address the statewide drought. In that regard, District staff developed a budget which would fund the requirements of this Order. A drought rate surcharge, computed to recover these costs from all customers and all billed flow, was then developed and presented in Table W-13 below.

Table W-13						
Water						
Calculation of Drought Surcharge per CCF						
Calculation of Drought Surcharge	Fiscal Year					
	2016	2017	2018	2019	2020	
Total Surcharge Revenue Requirement	\$ 135,000	\$ 133,900	\$ 137,917	\$ 142,055	\$ 146,316	
Projected Annual Billed Water Flows (CCF)	2,804,565	2,804,565	2,804,565	2,804,565	2,804,565	
Drought Surcharge per CCF (1)	\$ 0.05					

(1) Rounded up to nearest cent.

3.5.7 Summary Rate Schedule – Option 1

The rate schedule presented below depicts the monthly water rates for the FY 2016-2020 forecast period excluding the drought rate surcharge. Should the District implement the drought rate surcharge it would be in addition to the rates presented in Table W-14 below.

Table W-14 Water Water Rates and Charges						
<u>Fixed Monthly Charge - All Meters / Units</u>						
Meter Size	Monthly Charge					
	Fiscal Year					
	2016	2017	2018	2019	2020	
0.75	\$ 9.32	\$ 10.37	\$ 11.36	\$ 12.44	\$ 13.63	
1	15.53	17.28	18.93	20.73	22.70	
1.5	31.06	34.56	37.85	41.45	45.39	
2	49.69	55.29	60.55	66.31	72.61	
3	93.16	103.65	113.50	124.29	136.10	
4	155.26	172.73	189.14	207.11	226.79	
6	310.51	345.45	378.27	414.21	453.56	
Multi-family Monthly Fixed Charge per Unit	\$ 5.94	\$ 6.61	\$ 7.24	\$ 7.93	\$ 8.69	
<u>Flow Charge per CCF</u>						
Single Family Residential						
	Monthly Flow per Tier					
Tier 1 Rate per CCF	0 - 1300 Cubic Feet	\$ 1.55	\$ 1.73	\$ 1.90	\$ 2.09	\$ 2.29
Tier 2 Rate per CCF	Greater than 1300 Cubic Feet	2.12	2.36	2.59	2.84	3.11
Multi Family Residential						
	Monthly Flow per Tier					
Tier 1 Rate per CCF	0 - 830 Cubic Feet	\$ 1.43	\$ 1.60	\$ 1.76	\$ 1.93	\$ 2.12
Tier 2 Rate per CCF	Greater than 830 Cubic Feet	1.95	2.18	2.39	2.62	2.87
Non Residential						
All Flow (CCF)		\$ 1.85	\$ 2.06	\$ 2.26	\$ 2.48	\$ 2.72
Irrigation						
All Flow (CCF)		\$ 2.78	\$ 3.09	\$ 3.39	\$ 3.72	\$ 4.08
(1) All rates shown are rounded up to nearest hundredth. This may result in slightly different percentage changes annually from published rate revenue increase.						

3.5.8 Customer Impact Summary – Option 1

The average single family residential water customer in the District uses approximately 13 CCF per month. Under the proposed rates for Option 1, that customer’s water bill would increase by \$0.53, or 2%. This excludes the impact of any drought surcharge. A presentation of various usage increments and the associated impact to the monthly bill for that volume of water used is presented in Table W-15. In addition, the cumulative number of customers billed at that increment of consumption to better articulate the magnitude of customers impacted.

Table W-15						
Customer Impact Analysis - Single Family Residential - Water Bill						
Monthly Flow (CCF)	Cumulative % of Customers	Proposed Rates	Existing Rates	\$ Var - Water Bill	% Var - Water Bill	
0	8%	\$ 9.32	\$9.32	\$0.00	0%	
1	11%	10.87	10.31	\$0.56	5%	
2	15%	12.42	11.30	\$1.12	10%	
3	19%	13.97	12.29	\$1.68	14%	
4	24%	15.52	13.28	\$2.24	17%	
5	29%	17.07	15.02	\$2.05	14%	
6	34%	18.62	16.76	\$1.86	11%	
7	40%	20.17	18.50	\$1.67	9%	
8	45%	21.72	20.24	\$1.48	7%	
9	49%	23.27	21.98	\$1.29	6%	
10	54%	24.82	23.72	\$1.10	5%	
11	58%	26.37	25.46	\$0.91	4%	
12	61%	27.92	27.20	\$0.72	3%	
13	65%	29.47	28.94	\$0.53	2%	
14	68%	31.59	30.68	\$0.91	3%	
15	71%	33.71	32.42	\$1.29	4%	
16	73%	35.83	34.25	\$1.58	5%	
17	76%	37.95	36.08	\$1.87	5%	
18	78%	40.07	37.91	\$2.16	6%	
19	80%	42.19	39.74	\$2.45	6%	
20	82%	44.31	41.57	\$2.74	7%	
21	83%	46.43	43.40	\$3.03	7%	
22	85%	48.55	45.23	\$3.32	7%	
23	86%	50.67	47.06	\$3.61	8%	
24	87%	52.79	48.89	\$3.90	8%	
25	89%	54.91	50.72	\$4.19	8%	

3.6. Water Rate Design Analysis – Option 2

3.6.1 Analysis and Validation of Water Customer Data

An analysis of water billing data was conducted, using billing data provided by the District for Fiscal Year 2014. That water billing data was compiled and tested using multiple methods to ensure its accuracy for rate design purposes.

3.6.2 Summary of Water Fixed Charge Billing Data and Water Fixed Charge Development – Option 2

The analysis of water billing data provided a count of units and meters by both customer class and meter size which would become the basis by which the fixed monthly charges for the Water Utility would be developed. The Total Water Rate Revenue Requirement was apportioned to two rate components, the fixed charge component and the flow charge component. For Option 1, it was assumed that 20% of the \$7.1 million Water Rate Revenue Requirement for FY 2016⁵ would be collected from the fixed charge.⁶ This resulted in approximately \$1.4 million of the FY 2016 Water Rate Revenue Requirement projected to be collected from the fixed charge. The detailed calculations described above, including the resultant FY 2016 fixed charges, are presented in Table W-16 below.

⁵⁵ Full-year rate revenue requirement – FY 16 projected as a partial year increase therefore less revenue projected to be collected and is factored into the analysis.

⁶ The current water fixed charges provided approximately 22% of total water rate revenue in FY 14.

Table W-16 Water Development of Fixed Charges by Meter Size										
Total Water Rate Revenue Requirement	\$	7,145,141								
% to Fixed Charge		20.00%								
Fixed Charge Revenue Requirement	\$	1,429,028								
Total Equivalent Meters / Units		204,802	←--See calculations below							
Fixed Charge per Equivalent Unit	\$	6.98								
Summary of Fixed Charges by Meter Size / Unit										
Meter Size	Monthly Charge	AWWA Meter Equivalency Factor								
0.75	\$ 6.98	1.00								
1	11.63	1.67								
1.5	23.26	3.33								
2	37.22	5.33								
3	69.78	10.00								
4	116.3	16.67								
6	232.59	33.33								
Per Unit	4.45									
Calculation of Equivalent Meters										
Class	0.625	0.75	1	1.5	2	3	4	6	Total	
Single Family Residential	-	138,878	734	24	48	-	-	-	139,684	
Multi Family Residential	-	-	-	NA - To Be Billed on Unit Basis						-
Non Residential	-	1,843	1,161	818	905	398	8	-	5,133	
Irrigation	-	530	511	374	397	24	12	-	1,848	
Total	-	141,251	2,406	1,216	1,350	422	20	-	146,665	
Meter Equivalency Factor	1.00	1.00	1.67	3.33	5.33	10.00	16.67	33.33	-	
Total Equivalent Meters	-	141,251	4,010	4,053	7,200	4,220	333	-	161,068	
Calculation of Equivalent Units										
Class	0.625	0.75	1	1.5	2	3	4	6	Total	
Single Family Residential	-	-	-	NA - To Be Billed on Meter Basis						-
Multi Family Residential	-	10,620	13,296	5,904	32,832	576	-	5,448	68,676	
Non Residential	-	-	-	NA - To Be Billed on Meter Basis						-
Irrigation	-	-	-	NA - To Be Billed on Meter Basis						-
Total	-	10,620	13,296	5,904	32,832	576	-	5,448	68,676	
Meter Equivalency Factor	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	-	
Equivalent Units (ERUs)	-	6,763	8,467	3,760	20,908	367	-	3,469	43,734	
									Total Equivalent Meters / Units	
									204,802	

The baseline fixed charges presented above are for FY 2016 and would then be increased each year by the water rate revenue increases presented herein. A table with the fixed charges for FY 2016 – 2020 is presented in the summary section of this report.

3.6.3 Analysis and Development of Water Tiers

In order to develop a tiered rate structure for consideration by the District it was necessary to first develop the break points for the 2-tier water rate structure to be proposed by the District. This was done by assuming the average person uses 75 gallons per day, a figure which is within industry standard assumptions with respect to per capita water use. That per capita water use was then multiplied by an assumed 2.98 persons per households – a figure based on census data for the District. This was then converted to a monthly usage figure per average residential customer and, finally, increased by 50% to account for variances in household size in an attempt capture water usage in Tier 1 from larger households. These calculations are presented in Table W-17 below. Table W-17 also presents the

calculation of the multi-family residential equivalency factor of 0.64 – to be applied to the water fixed charge and the water tier ranges for multi-family residential.

Table W-17 Water Development of Water Tier Ranges for Single Family and Multi Family	
Persons per Household - from Census Data	2.98
Gallons per Day	75
Days	30
Multiplier to Account for Variance in Household Size	1.5
Assumed Gallons per Month	10,058
Conversion to Cubic Feet per Month (1)	1,300
Tier 1 Usage Threshold for Single Family Residential	1,300
Average Monthly Flow for Multi Family Residential	845
Average Monthly Flow for Single Family Residential	1,327
Multi Family Residential Equivalency Factor	0.64
Tier 1 Usage Threshold for Multi Family Residential	830
(1) Rounded	

3.6.4 Analysis and Development of Water Flow Charges – Option 2

Use of Peaking Factors to Demonstrate Cost Differentials for Tiered Water Rates

The development of water flow charges, under a tiered water rate structure such as is proposed herein, requires a clear presentation of the assumptions and data used to develop the rate differentials at each tier in order to establish the nexus between the higher rates at higher tiers and cost to provide service at those tiers. The method by which we have established that nexus is through the use of peaking factors as a surrogate to the near impossible task of determining the true cost at each tier.

A peaking factor, in utility parlance, is the relationship of the peak period water use for a customer, or group of customers, to the average period flow. If customers in a class have a peak daily flow of 600 gallons and an average daily flow is 300 gallons, their “peaking factor” is 600/300, or 2.0.

By way of example, let’s assume a group of Residential customers has an average daily water use of 1.0 Million Gallons per Day (MGD). If these customers only ever used their average 1.0 MGD, then the utility could invest in assets sufficient to deliver 1.0 MGD. However, many customers, Residential customers especially, have varying usage rates during any given period. For instance, it is typical for Residential

customers to exhibit greater than average water use requirements during the morning hours as they prepare for work/school/etc. Because of this peak-time usage, where nearly all Residential customers require their maximum hourly water delivery at the same time, the utility must size its assets to deliver greater than the average use – at a higher cost. It is not atypical for Residential customers to have a peaking factor (peak use / average use) of 1.5 times or greater. Under our scenario here, this would require the utility size their water facilities (water plant, water transmission lines) to deliver not 1.0 MGD, but rather 1.5 MGD. This additional investment would not be required if the Residential customers in our example did not exhibit these peak demand characteristics. However, because their peak demand characteristics necessitate a higher level of utility investment (cost), it stands to reason that that additional cost should be borne by these customers.

If we stopped here in our example, we might be able to undertake a lengthy/costly engineering study to specifically identify the additional plant assets added over the last 30 years (utility assets have long lives) to serve the peaking requirements of our Residential class of customers. However, most utilities have a variety of customer types (Residential, Commercial, Industrial, etc.) which exhibit a wide range of peak and average flow characteristics. This makes it much more problematic to assign marginal costs to certain customer classes based on hard numbers derived from invoices for plant assets.

It is this difficulty in assigning costs to a heterogeneous customer base which leads utility rate practitioners to use a surrogate methodology to assign costs associated with meeting peak demand requirements to certain classes of customer. This method is the Base-Extra Capacity method, outlined in AWWA Manual M1, which assigns certain “Base” costs to all customers based on their share of the total system flow. “Peak” or “Max Day / Max Hour” costs are then assigned to customer classes based on their share of flows, as adjusted by their unique peaking characteristics – represented by their peaking factor. This peaking factor is used to differentiate the usage characteristics of each customer class and, therefore, assign peak-related costs to those classes in a proportion which is meant to be a surrogate for a more detailed, invoice by invoice, analysis of utility infrastructure costs.

From an engineering perspective, utilities hire consulting engineering firms to design utility plant/transmission assets to accommodate not only total flows, but peak flows. These engineering studies employ the use of peaking factors to determine the ultimate size of these assets (size in this case

meaning capacity of water flow – typically measured in Million Gallons per Day (MGD)). These “peak-sized” assets are then assigned costs based on engineering cost algorithms which are based on the total capacity of the plant/transmission assets and which do not carve out the portion of the plant/transmission costs associated with each customer class. The utility assets are viewed as one System, rather than individual pieces which serve certain customer classes and their average/peak demands.

Therefore, based on the above-described understanding of peaking factors, their use in the development of engineering cost estimates during the design of system assets, and their use as a cost of service surrogate in rate-making, a practice well established in the AWWA M1 Rate Manual and other industry literature, we have developed peaking factors specific to the MSWD system for each water customer class. Further, for those classes which are to be subject to a tiered rate structure, we have developed peaking factors for the customers which, on average, fall into Tier 1 for and those which, on average, fall into Tier 2. This detailed peaking factor analysis provides a direct link to the differential rates presented herein for the two water tiers and the peaking factors for the customers which, on average, fall into those tiers. The peaking factor analysis resulted in a 1.36 times differential in the peaking factor for residential customers in Tier 1 versus Tier 2. Therefore, the rate differential in Tier 1 versus Tier 2 for customers subject to the tiered rate structure, residential, is also 1.36. This establishes the nexus between the peaking factor differential, a surrogate for cost differential, and the rate differential by tier.

The resulting calculation of rates for all water customer classes is presented in Table W-18 below.

Table W-18 Water Development of Water Flow Charges							
Total Water Rate Revenue Requirement		\$ 7,145,141					
Less Fixed Charge Revenue Requirement		(1,429,028)					
Flow Charge Revenue Requirement		\$ 5,716,113					
Customer Class	% Cost Distribution	Allocation of Total Rate Requirement	Less: Fixed Charge Requirement	Flow Charge Requirement			
Single Family Residential	59%	\$ 4,201,593	\$ (979,918)	\$ 3,221,675			
Multi Family Residential	18%	1,253,835	(305,160)	948,676			
Non Residential	8%	592,599	(107,767)	484,832			
Irrigation	15%	1,097,113	(36,184)	1,060,930			
Total		\$ 7,145,141	\$ (1,429,028)	\$ 5,716,113			
Step 1 - Development of Baseline Flow Billing Units After Elasticity Adjustment							
Customer Class	Annual Flow - Before Reduction for Elasticity of Demand			Annual Flow - After Reduction for Elasticity of Demand			Reduction in Flow for Elasticity (1)
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Total	
Single Family Residential (1)	1,219,340	644,986	1,864,326	1,158,373	515,989	1,674,362	-10%
Multi Family Residential (2)	299,118	281,377	580,495	284,162	225,102	509,264	-12%
Non Residential (3)	255,853	-	255,853	243,060	-	243,060	-5%
Irrigation (3)	419,866	-	419,866	377,879	-	377,879	-10%
Total	2,194,177	926,363	3,120,540	2,063,475	741,090	2,804,565	-10%
Step 2 - Application of Calculated Peaking Factors to Tier 2 Flow							
Customer Class	Annual Flow - After Reduction for Elasticity of Demand			Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)			Peaking Factors
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Total	
Single Family Residential (1)	1,158,373	515,989	1,674,362	1,158,373	704,138	1,862,511	1.36
Multi Family Residential (2)	284,162	225,102	509,264	284,162	307,182	591,344	1.36
Non Residential (3)	243,060	-	243,060	243,060	-	243,060	1.00
Irrigation (3)	377,879	-	377,879	377,879	-	377,879	1.00
Total	2,063,475	741,090	2,804,565	2,063,475	1,011,320	3,074,795	
Step 3 - Allocation of Flow Charge Revenue Requirements by Tier and Development of Water Rates by Tier							
Customer Class	Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)			Usage Range by Tier		Water Rates by Tier	
	Tier 1	Tier 2	Total	Tier 1	Tier 2	Tier 1 Rate per CCF	Tier 2 per CCF
Single Family Residential (1)	\$ 2,003,694	\$ 1,217,981	\$ 3,221,675	0 - 1300 Cubic Feet	Greater than 1300 Cubic Feet	\$ 1.73	2.36
Multi Family Residential (2)	455,873	492,803	948,676	0 - 830 Cubic Feet	Greater than 830 Cubic Feet	1.60	2.19
Non Residential (3)	484,832	-	484,832	All Usage		1.99	1.99
Irrigation (3)	1,060,930	-	1,060,930	All Usage		2.81	2.81
Total	\$ 4,005,329	\$ 1,710,784	\$ 5,716,113				
(1) Tier 1 usage threshold for Single Family Residential set assuming 2.98 Persons per Household, using 75 Gal per Day - adjusted upwards by 50% to account for additional persons per household then converted to nearest CCF. (2) Tier 1 usage threshold for Multi Family Residential set usage Multi Family equivalency factor of 0.64 (calculated by dividing the average use for single family customers by the average use for multi family customers) (3) Non Residential and Irrigation flow to be billed at uniform rate per CCF.							

Table above notes the assumed reduction in flow due to elasticity of demand – a reduction in flow as a result of an increase in price. In discussions with the District it was decided that a future overall reduction of approximately 10%, combined with reductions the District has already achieved, might be possible. Therefore, this reduction in future flows was factored into the baseline analysis.

The baseline flow charges presented above are for FY 2016 and would then be increased each year by the water rate revenue increases presented herein. A table with the flow charges for FY 2016 – 2020 is presented in the summary section of this report.

3.6.5 Revenue Test and Cost of Service Test – Option 2

Table W-19 below presents the revenue test proof and the cost of service proof which demonstrates that the use of peaking factors, and other cost of service standards, results in the projected collection of revenue from customer classes consistent with the calculated cost of service for those customer classes.

Revenue Test - Fixed Charges			
Customer Class	Equivalent Meters / Units	Charge per Equivalent Meter / Unit	Revenue by Class
Single Family Residential	140,437	\$ 6.98	\$ 979,918
Multi Family Residential	43,734	\$ 6.98	305,160
Non Residential	15,445	\$ 6.98	107,767
Irrigation	5,186	\$ 6.98	36,184
Projected Fixed Charge Revenue			\$ 1,429,028
Fixed Charge Revenue Requirement			\$ 1,429,028

Revenue Test - Flow Charges			
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	1,158,373	515,989	1,674,362
Multi Family Residential	284,162	225,102	509,264
Non Residential	243,060	-	243,060
Irrigation	377,879	-	377,879
Total	2,063,475	741,090	2,804,565

Customer Class	Water Rates by Tier	
	Tier 1	Tier 2
Single Family Residential	\$ 1.73	\$ 2.36
Multi Family Residential	1.60	2.19
Non Residential	1.99	1.99
Irrigation	2.81	2.81

Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	\$ 2,003,694	\$ 1,217,981	\$ 3,221,675
Multi Family Residential	455,873	492,803	948,676
Non Residential	484,832	-	484,832
Irrigation	1,060,930	-	1,060,930
Total	\$ 4,005,329	\$ 1,710,784	\$ 5,716,113
Flow Charge Revenue Requirement			\$ 5,716,113

Cost of Service Test		
Customer Class	Projected Revenue	Revenue Target Based on Cost of Service
Single Family Residential	\$ 4,201,593	\$ 4,201,593
Multi Family Residential	1,253,835	1,253,835
Non Residential	592,599	592,599
Irrigation	1,097,113	1,097,113
Total	\$ 7,145,141	\$ 7,145,141

3.6.6 Drought Rate Surcharge

The State has issued an Order to the District to establish a system of policies, practices and procedures to address the statewide drought. In that regard, District staff developed a budget which would fund the requirements of this Order. A drought rate surcharge, computed to recover these costs from all customers and all billed flow, was then developed and presented in Table W-20 below.

Table W-20 Water Calculation of Drought Surcharge per CCF						
Calculation of Drought Surcharge	Fiscal Year					
	2016	2017	2018	2019	2020	
Total Surcharge Revenue Requirement	\$ 135,000	\$ 133,900	\$ 137,917	\$ 142,055	\$ 146,316	
Projected Annual Billed Water Flows (CCF)	2,804,565	2,804,565	2,804,565	2,804,565	2,804,565	
Drought Surcharge per CCF (1)	\$ 0.05					

(1) Rounded up to nearest cent.

3.6.7 Summary Rate Schedule – Option 2

The rate schedule presented below depicts the monthly water rates for the FY 2016-2020 forecast period excluding the drought rate surcharge. Should the District implement the drought rate surcharge it would be in addition to the rates presented in Table W-21 below.

Table W-21 Water Water Rates and Charges						
<u>Fixed Monthly Charge - All Meters / Units</u>						
Meter Size	Monthly Charge					
	Fiscal Year					
	2016	2017	2018	2019	2020	
0.75	\$ 6.98	\$ 7.77	\$ 8.51	\$ 9.32	\$ 10.21	
1	11.63	12.94	14.17	15.52	17.00	
1.5	23.26	25.88	28.34	31.04	33.99	
2	37.22	41.41	45.35	49.66	54.38	
3	69.78	77.64	85.02	93.10	101.95	
4	116.3	129.39	141.69	155.16	169.91	
6	232.59	258.76	283.35	310.27	339.75	
Multi-family Monthly Fixed Charge per Unit	\$ 4.45	\$ 4.96	\$ 5.44	\$ 5.96	\$ 6.53	
<u>Flow Charge per CCF</u>						
Single Family Residential						
	Monthly Flow per Tier					
Tier 1 Rate per CCF	0 - 1300 Cubic Feet	\$ 1.73	\$ 1.93	\$ 2.12	\$ 2.33	\$ 2.56
Tier 2 Rate per CCF	Greater than 1300 Cubic Feet	2.36	2.63	2.88	3.16	3.47
Multi Family Residential						
	Monthly Flow per Tier					
Tier 1 Rate per CCF	0 - 830 Cubic Feet	\$ 1.60	\$ 1.79	\$ 1.97	\$ 2.16	\$ 2.37
Tier 2 Rate per CCF	Greater than 830 Cubic Feet	2.19	2.44	2.68	2.94	3.22
Non Residential						
All Flow (CCF)		\$ 1.99	\$ 2.22	\$ 2.44	\$ 2.68	\$ 2.94
Irrigation						
All Flow (CCF)		\$ 2.81	\$ 3.13	\$ 3.43	\$ 3.76	\$ 4.12

(1) All rates shown are rounded up to nearest hundredth. This may result in slightly different percentage changes annually from published rate revenue increase.

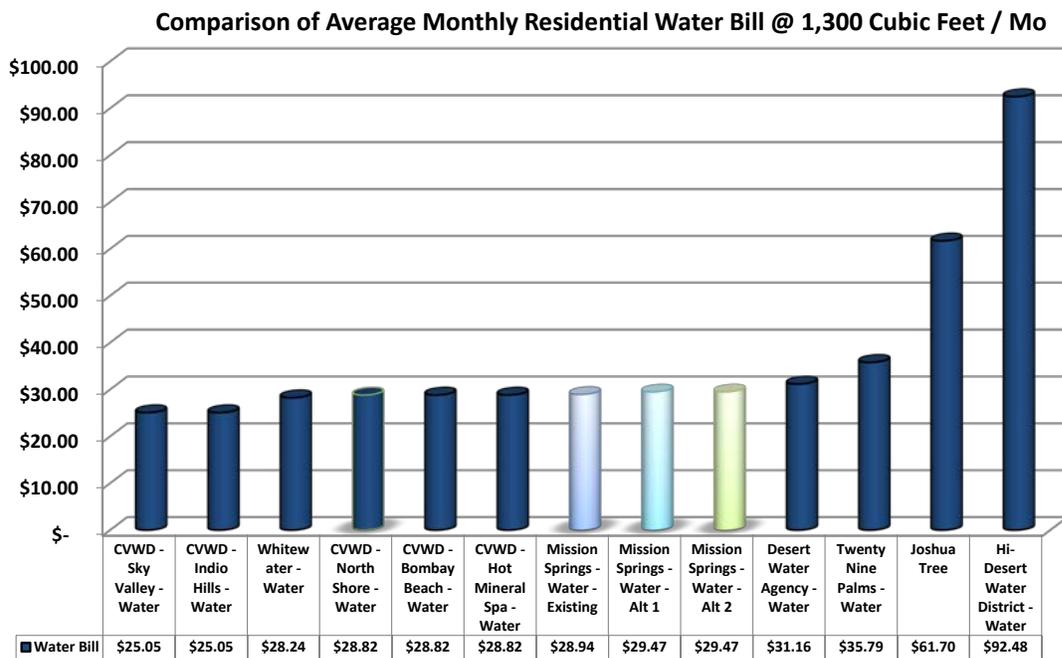
3.6.8 Customer Impact Summary – Option 2

The average single family residential water customer in the District uses approximately 13 CCF per month. Under the proposed rates for Option 1, that customer’s water bill would increase by \$0.53, or 2%. This excludes the impact of any drought surcharge. A presentation of various usage increments and the associated impact to the monthly bill for that volume of water used is presented in Table W-22. In addition, the cumulative number of customers billed at that increment of consumption to better articulate the magnitude of customers impacted.

Table W-22						
Customer Impact Analysis - Single Family Residential - Water Bill						
Monthly Flow (CCF)	Cumulative % of Customers	Proposed Rates	Existing Rates	\$ Var - Water Bill	% Var - Water Bill	
0	8%	\$ 6.98	\$9.32	(\$2.34)	-25%	
1	11%	8.71	10.31	(\$1.60)	-16%	
2	15%	10.44	11.30	(\$0.86)	-8%	
3	19%	12.17	12.29	(\$0.12)	-1%	
4	24%	13.90	13.28	\$0.62	5%	
5	29%	15.63	15.02	\$0.61	4%	
6	34%	17.36	16.76	\$0.60	4%	
7	40%	19.09	18.50	\$0.59	3%	
8	45%	20.82	20.24	\$0.58	3%	
9	49%	22.55	21.98	\$0.57	3%	
10	54%	24.28	23.72	\$0.56	2%	
11	58%	26.01	25.46	\$0.55	2%	
12	61%	27.74	27.20	\$0.54	2%	
13	65%	29.47	28.94	\$0.53	2%	
14	68%	31.83	30.68	\$1.15	4%	
15	71%	34.19	32.42	\$1.77	5%	
16	73%	36.55	34.25	\$2.30	7%	
17	76%	38.91	36.08	\$2.83	8%	
18	78%	41.27	37.91	\$3.36	9%	
19	80%	43.63	39.74	\$3.89	10%	
20	82%	45.99	41.57	\$4.42	11%	
21	83%	48.35	43.40	\$4.95	11%	
22	85%	50.71	45.23	\$5.48	12%	
23	86%	53.07	47.06	\$6.01	13%	
24	87%	55.43	48.89	\$6.54	13%	
25	89%	57.79	50.72	\$7.07	14%	

3.6.9 Regional Water Bill Survey

A survey of regional water utilities was conducted to compare water bills under the District’s existing and proposed water rate options. As the average single family residential water customer in the District uses approximately 13 CCF per month, this was the basis by which the rate survey was conducted. The graph below presents the results of that survey.



Section 4 - Sewer COS Study Development and Results

4.1. General Methodology

In order to develop rates and charges which generate sufficient revenue to meet the fiscal requirements of the Sewer Utility, a determination of the annual revenue from rates which, combined with other sources of funds, will provide sufficient funds to meet those fiscal requirements must first be completed. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis resulted in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage, as applicable), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements were then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet requirements. To the extent that the existing revenue stream was not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases were calculated to provide revenue sufficient to meet those needs.

The Capital Improvement Plan (CIP), including the timing of projects and estimated costs, was provided by the Sewer Utility. Willdan relied on this information and the CIP was fully integrated into the Revenue Sufficiency Analysis.

4.2. Financial Management Goals of the Sewer Utility

The financial management goals of the District's Sewer Utility are described below.

4.2.1.1. Debt Service Coverage

The Sewer Utility, like most utilities, has utilized long-term debt to fund capital assets in the past. To secure this debt, a pledge of utility net revenue as the source of repayment for the debt was required and made by the District's Sewer Utility. In addition, there exists a debt service coverage requirement to be met in each year in which the debt is outstanding. Debt service coverage requirements generally mandate some multiple of annual net revenue, defined as operating revenue less operating expenses, as compared to annual debt service payments due.

In the case of the Sewer Utility, the covenants associated with this debt require that minimum debt service coverage of 1.25x be maintained, or exceeded, in each year of the forecast period. As a further measure of financial strength, it was determined that a 1.50x debt service coverage ratio was prudent for this analysis. This means that in each year that a debt service payment is to be made, the Sewer Utility must generate net revenue that is at least 1.50x the annual debt service payment to be made in that year

4.2.1.2. Minimum Unrestricted Operating Reserve Fund Balance

In order to maintain a certain level of liquidity, utilities typically establish some form of unrestricted operating reserve fund balance target. The analysis presented herein has developed a goal of an unrestricted working capital operating fund reserve amount greater than, or equal to, approximately 6 months of Operating Expenses.

4.3. Sewer Revenue Sufficiency Analysis

4.3.1 Data Items

Key data items reviewed, discussed and incorporated into the Revenue Sufficiency Analysis were:

- Financial management goals of the Sewer Utility
- Beginning Balances related to the FY 2014 Comprehensive Annual Financial Report
- Sources of Funds from FY 2015 Operating Budget and resulting projections
- Uses of Funds from FY 2015 Operating Budget and resulting projections
- Capital Improvements Plan (CIP)
- General assumptions related to:
 - Customer growth
 - Cost escalation factors
 - New debt terms

A discussion of the use of each of the above data items is presented below.

4.3.2 Fund Balances Related to the FY 2014 Comprehensive Annual Financial Report

To better understand what funds the Sewer Utility had on hand to start the forecast period, a detailed review of the District’s FY 2014 Comprehensive Annual Financial Report (CAFR) was conducted and reviewed with staff. Assumptions were made to estimate the actual funds available at the end of FY 2014, and therefore at the beginning of FY 2015, based on discussions with staff. A summary of the individual funds and fund balances associated with the sewer utility for FY 2015, as adjusted for use in this analysis, is presented in Table S-1 below.

Table S-1 Sewer Beginning Fund Balances - By Source				
Funding Source	Current Assets	Current Liabilities	Adjustments	Net Cash Available
Operating Fund	\$ 3,058,478	\$ (992,985)	\$ (674,564)	\$ 1,390,929
Restricted Reserve	577,041	-	-	577,041
NEW DEBT - Assessment Funded	2,625,000	-	-	2,625,000
Source: FY 2014 Audit				

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedule A - 2

4.3.3 Sources of Funds from FY 2015 Operating Budget and Resulting Projections

Staff provided the FY 2015 Revenue Budget, and associated line-item revenue detail, as the basis for the projection of financial performance for FY 2015. In addition, line-item projected revenues for FY 2016-20 were developed using the FY 2015 detail as the basis.

A summary of the FY 2015 Revenue Budget, and subsequent projected budgetary revenues, is presented below in Table S-2. A more detailed presentation of the line-item budgeted and projected revenues is presented in Sewer Schedule A-3 in Appendix A.

Table S-2 Sewer Sources of Funds						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Sewer Rate Revenue Increases	0.00%	11.00%	11.00%	11.00%	5.00%	5.00%
% of Year Rate Increase Effective	100%	33%	100%	100%	100%	100%
Total Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
Other Operating Revenue (1)	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
Interest Income - Operating Fund	2,000	4,000	5,000	2,000	2,000	2,000
Total Operating Revenue - Operating Fund - Sewer	\$ 6,219,826	\$ 5,446,416	\$ 6,185,292	\$ 6,694,001	\$ 6,952,182	\$ 7,223,272
Restricted Reserve						
Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	1,000	1,000	1,000	1,000	1,000	1,000
Total Restricted Reserves	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Grants						
Sources of Funds	\$ -	\$ 6,605,000	\$ -	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	-	-	-
Total Restricted Reserves	\$ -	\$ 6,605,000	\$ -	\$ -	\$ -	\$ -
Total Projected Sources of Funds - Sewer	\$ 6,220,826	\$ 12,052,416	\$ 6,186,292	\$ 6,695,001	\$ 6,953,182	\$ 7,224,272

(1) Other Operating Revenue consists of property taxes, miscellaneous fees and charges (turn on/off fees, etc).

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedule A-3

4.3.4 Uses of Funds from FY 2015 Operating Budget and Resulting Projections

Staff provided the FY 2015 Expense Budget, and associated line-item expense detail, as the basis for the projection of financial performance for FY 2015. In addition, line-item projected expenses for FY 2016-20 were developed using cost escalation factors.

Cost escalation factors were reviewed by staff and were used to project line-item costs beyond the 2015 budget. Those factors were applied based on line-item cost classifications.

A summary of the FY 2015 Expense Budget, and subsequent projected budgetary expenses, is presented below in Table S-3. A more detailed presentation of the line-item budgeted and projected revenues is presented in Sewer Schedule A-4 in Appendix A.

Table S-3 Sewer Projected Uses of Funds						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Operating Expenses	\$ 2,417,560	\$ 2,683,400	\$ 2,783,615	\$ 2,888,348	\$ 2,997,861	\$ 3,112,449
Major Capital Funded with Existing Reserves/Current Cash	1,260,000	189,700	4,844,060	1,181,917	1,230,740	1,346,191
Existing Revenue Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021
New Revenue Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317
Total Uses of Funds - Operating Fund - Sewer	\$ 4,758,655	\$ 3,955,988	\$ 9,136,013	\$ 6,641,635	\$ 6,897,426	\$ 7,165,978
Restricted Reserve						
Uses of Funds Other Than Major Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Capital Funded with Existing Reserves/Current Cash	-	-	-	-	-	-
Total Uses of Funds - Restricted Reserve - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants						
Uses of Funds Other Than Major Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Capital Funded with Existing Reserves/Current Cash	-	6,605,000	-	-	-	-
Total Uses of Funds - Grants - Sewer	\$ -	\$ 6,605,000	\$ -	\$ -	\$ -	\$ -
Total Projected Uses of Funds - Sewer	\$ 4,758,655	\$ 10,560,988	\$ 9,136,013	\$ 6,641,635	\$ 6,897,426	\$ 7,165,978

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedule A - 4

4.3.5 Capital Improvements Plan (CIP)

The District provided Willdan with a forecast of capital requirements for the FY 2015 – 2020 forecast period. This capital forecast was escalated by Willdan for use in the analysis by 3% per year.

A summary table of the CIP for the FY 2015 – 2020 forecast period is presented below in Table S-4. A more detailed CIP, including the timing and funding source for each respective project, is presented in Sewer Schedules A-5 and A-6, respectively, in Appendix A.

Table S-4 Sewer Capital Improvements Program and Projected Funding						
	2015	2016	2017	2018	2019	2020
Capital Projects - Sewer	\$ 1,260,000	\$ 9,425,700	\$ 13,075,644	\$ 16,330,858	\$ 2,622,436	\$ 1,912,802
Funding Source:						
NEW DEBT - Assessment						
Funded	-	2,631,000	-	-	-	-
Grants	-	6,605,000	-	-	-	-
Operating Fund	1,260,000	189,700	4,844,060	1,181,917	1,230,740	1,346,191
New Bonds	-	-	8,231,584	15,148,941	1,391,696	566,611
Total Capital Project Funded	\$ 1,260,000	\$ 9,425,700	\$ 13,075,644	\$ 16,330,858	\$ 2,622,436	\$ 1,912,802
Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedules A - 5 and A - 6

4.3.6 General Assumptions

In order to develop the financial and rate projections, certain assumptions were made with regard to elements of the revenue sufficiency analysis. A summary of those assumptions is presented below.

4.3.6.1. Growth

Based on discussion with the District, it was decided to assume no growth in the utility customer base during the forecast period.

4.3.6.2. Cost Escalation Factors

Based on discussion with the District, it was decided to assume annual operating costs escalated at approximately 3% per year.

4.3.6.3. New Debt Terms

Based on discussion with the District, it was assumed that new debt would carry a 30 year repayment term at a rate of 5.5% per year.^{7 8}

⁷ Willdan is not a financial advisor to the District with respect to debt terms, and urges the District to seek guidance from professionals in the arena of debt terms in order to validate our general assumptions for purposes of this analysis.

⁸ In the event the District chose/voted to not issue new debt for capital projects then the projects would need to be eliminated from the capital plan or funded through another funding source.

4.3.7 Results of the Sewer Revenue Sufficiency Analysis

After a thorough review of the above-mentioned data elements, the resulting financial plan presented herein is the embodiment of the data, assumptions and review process undertaken with staff in several meetings.

4.3.7.1. Summary Pro Forma and Revenue Increases Required

The revenue requirements and financial goals of the Sewer Utility during the forecast period necessitate the need for additional revenue in the form of sewer revenue increases.

Table S-5 below presents a summary Pro Forma, and associated annual sewer revenue increase requirements, required during the forecast period in order for the Sewer Utility to meet its financial goals.

FY 2016	11.0% Sewer Revenue Increase – Implemented in March 2016
FY 2017	11.0% Sewer Revenue Increase – Implemented in July 2016
FY 2018	11.0% Sewer Revenue Increase – Implemented in July 2017
FY 2019	5.0% Sewer Revenue Increase – Implemented in July 2018
FY 2020	5.0% Sewer Revenue Increase – Implemented in July 2019

A more detailed presentation of the pro forma, including a fund balance reconciliation and projection of annual debt service coverage, is presented in Sewer Schedule A-1 in Appendix A.

Table S-5 Sewer Summary Pro Forma						
	2015	2016	2017	2018	2019	2020
Operating Fund						
Beginning Unrestricted Fund Balance	\$ 1,390,929	\$ 2,852,100	\$ 4,342,528	\$ 1,391,808	\$ 1,444,174	\$ 1,498,931
Sewer Rate Revenue Increases	0.00%	11.00%	11.00%	11.00%	5.00%	5.00%
% of Year Rate Increase Effective	100%	33%	100%	100%	100%	100%
Total Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
Interest Income - Operating Fund	2,000	4,000	5,000	2,000	2,000	2,000
Total Revenue	\$ 6,219,826	\$ 5,446,416	\$ 6,185,292	\$ 6,694,001	\$ 6,952,182	\$ 7,223,272
Operating Expense	\$ 2,417,560	\$ 2,683,400	\$ 2,783,615	\$ 2,888,348	\$ 2,997,861	\$ 3,112,449
Minor Capital	-	-	-	-	-	-
Major Capital Funded with Existing Reserves/Current Cash	1,260,000	189,700	4,844,060	1,181,917	1,230,740	1,346,191
Transfers Out	-	-	-	-	-	-
Non Operating Expenses	-	-	-	-	-	-
Existing Revenue Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021
New Revenue Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317
Total Expenses	\$ 4,758,655	\$ 3,955,988	\$ 9,136,013	\$ 6,641,635	\$ 6,897,426	\$ 7,165,978
Ending Unrestricted Fund Balance	\$ 2,852,100	\$ 4,342,528	\$ 1,391,808	\$ 1,444,174	\$ 1,498,931	\$ 1,556,225
Restricted Reserve						
Beginning Fund Balance	\$ 577,041	\$ 578,041	\$ 579,041	\$ 580,041	\$ 581,041	\$ 582,041
Sources of Funds	1,000	1,000	1,000	1,000	1,000	1,000
Uses of Funds	-	-	-	-	-	-
Ending Fund Balance	\$ 578,041	\$ 579,041	\$ 580,041	\$ 581,041	\$ 582,041	\$ 583,041
Grants						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds	-	6,605,000	-	-	-	-
Uses of Funds	-	6,605,000	-	-	-	-
Ending Fund Balance	\$ -					
NEW DEBT - Assessment Funded						
Beginning Fund Balance	\$ 2,625,000	\$ 2,628,000	\$ -	\$ -	\$ -	\$ -
Sources of Funds	3,000	3,000	-	-	-	-
Uses of Funds	-	2,631,000	-	-	-	-
Ending Fund Balance	\$ 2,628,000	\$ -				
Summary of Key Metrics:						
Unrestricted Operating Funds (Min) - Months of (O&M)	6.0	14.2	19.4	6.0	6.0	6.0
Debt Service Coverage (Min)	1.50	3.52	2.55	2.26	1.48	1.52

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedule A - 1

4.4. Sewer Cost of Service Analysis

4.4.1 General Methodology

In order to provide guidance to the Utility as to how to adequately recover the rate revenue requirements identified in the Revenue Sufficiency Analysis, in a manner consistent with generally accepted rate-making principles, a Cost of Service Analysis was conducted.

The Cost of Service Analysis resulted in the identification of the cost to provide service to customers based on functional cost categories. This provided the rationale for the allocation of costs to expense categories related to sewer service. These sewer cost allocations were then used as the basis for the assignment of revenue requirements to customer classes upon which the development of rates and charges presented herein is based.

For the purposes of this analysis, the cost of service analysis for wastewater was based on the Functional Cost Allocation methodology, as detailed in the Water Environment Federation (WEF) Manual 27 – Financing and Charges for Wastewater Systems.

The general approach to the development of cost of service allocations under the Functional Cost Allocation methodology was to: 1) identify the costs by functional cost category, 2) allocate the functionalized costs volume and strength bases and then to 3) allocate costs and rate revenue requirements to customer classes based on the distribution of costs and customer characteristics. The Cost of Service Analysis and Results is presented below.

4.4.2 Functional Cost Allocation

Line-item costs were categorized by functional cost category (treatment, collection, etc.) and summarized by these functional cost categories. The summary of this functional cost allocation is presented in Table S-6 below.

Table S-6 Sewer Summary Allocation of Costs to Functional Cost Component					
Functional Cost Component	Summary of Expenses by Type				
	Operating	Existing	New Bond	Total	
		Bond Debt	Debt		
		Service	Service		
Collection	\$ 151,878	\$ 1,082,888	\$ -	\$ 1,234,766	
Pumping	-	-	-	-	
Treatment	1,181,184	-	-	1,181,184	
Customer Service	135,963	-	-	135,963	
Administration	1,214,375	-	-	1,214,375	
Total	\$ 2,683,400	\$ 1,082,888	\$ -	\$ 3,766,288	
FY 2016 Expenses	\$ 2,683,400	\$ 1,082,888	\$ -	\$ 3,766,288	

Note: Additional detail associated with this table can be found in Appendix A in Sewer Schedule A - 4

4.4.3 Allocation of Functional Costs to Volume and Strength Cost Components

The functionalized costs were then further allocated based on volume and strength characteristics as presented in the WEF Manual M27. This method results in the allocation of functionalized costs in a manner consistent with the functional reality behind each type of cost. For instance, treatment costs are incurred to not only address sewer flow, but also the treatment of sewer. Therefore, some portion of treatment costs should be allocated to flow and also Suspended Solids and BOD. Tables S-7 and S-8 below presents the results of the analysis.

Table S-7 Sewer Allocation of Functional Costs to Volume and Strength Cost Components										
Functional Cost Component	Allocation Percentages				Allocated Costs					Allocation Methodology
	Volume	Capacity	Strength - SS	Strength - BOD	Volume	Capacity	Strength - SS	Strength - BOD	Total	
Collection	50%	50%	0%	0%	\$ 617,383	\$ 617,383	\$ -	\$ -	\$ 1,234,766	Collection assets related to Volume and Capacity.
Pumping	50%	50%	0%	0%	-	-	-	-	-	Pumping assets related to Volume and Capacity.
Treatment	10%	0%	60%	30%	118,118	-	708,710	354,355	1,181,184	Treatment assets designed to meet volume, strength (suspended solids / BOD) demands.
Customer Service	50%	50%	0%	0%	67,982	67,982	-	-	135,963	Customer service costs allocated to Volume and Capacity.
Administration	31%	27%	28%	14%	382,352	326,143	337,253	168,626	1,214,375	Administration costs allocated to Volume and Capacity.
Total					\$ 1,185,835	\$ 1,011,508	\$ 1,045,963	\$ 522,982	\$ 3,766,288	
									FY 2016 Expenses \$ 3,766,288	

* Treatment allocation percentages not available for MSWD, however, percentages shown were reviewed by MSWD staff.

Table S-8						
Sewer						
Allocation of Costs to Flow and Strength Components						
Customer Class	Allocated Costs	Sewer Flow Component	Sewer Strength Component - SS	Sewer Strength Component - BOD	Total	
Volume	\$ 1,185,835	\$ 1,185,835			\$	1,185,835
Capacity	1,011,508	1,011,508				1,011,508
Strength - SS	1,045,963		1,045,963			1,045,963
Strength - BOD	522,982			522,982		522,982
Total	\$ 3,766,288	\$ 2,197,343	\$ 1,045,963	\$ 522,982	\$	3,766,288
	Percent of Total	58%	28%	14%		

4.5. Sewer Rate Design Analysis

4.5.1 Analysis and Validation of Sewer Customer Data

An analysis of sewer billing data was conducted, using billing data provided by the District for Fiscal Year 2014. That sewer billing data was compiled and tested using multiple methods to ensure its accuracy for rate design purposes.

4.5.2 Summary of Sewer Billing Data and Sewer Rate Development

The sewer rate structure proposed herein incorporates the unique flow and strength characteristics associated with each customer class. In the development of the sewer strength components of the sewer rates presented herein, industry standard data associated with expected strength of the sewer for each class was used. Table S-9 below presents the proposed sewer rates for FY 2016.

Table S-9 Sewer Development of Flow Charges									
Total Sewer Rate Revenue Requirement \$ 4,190,903									
Less Fixed Charge Revenue Requirement -									
Sewer Flow Charge Revenue Requirement \$ 4,190,903									
Allocation of Flow Charge Revenue Requirement to Sewer Flow Charge Component									
Allocation of Flow Charge Revenue Requirement									
Sewer Flow Charge Component	Distribution	Cost	to Sewer Rate Components	Annual Billing Units	Unit	Rate per	Unit		
Flow Component of Sewer Rate	58%	\$	2,445,074	1,321,530	CCF	\$ 1.85	CCF		
SS Component of Sewer Rate	28%		1,163,886	1,716,680	Pounds	\$ 0.68	Pounds		
BOD Component of Sewer Rate	14%		581,943	1,760,449	Pounds	\$ 0.33	Pounds		
Total			\$ 4,190,903						
Summary of Allocation of Sewer Flow Charge Revenue Requirement to Class / Development of Sewer Rate per CCF									
Summary of Billing Units to Allocate Sewer Flow Revenue Requirement									
Customer Class	Rate Code	Annual Flow (After Reduction for Elasticity) - CCF	SS - Pounds	BOD - Pounds	Total Allocated Revenue Requirement	Total Sewer Rate per	Billing Basis		
Single Family Residential	101	922,110	780,013	380,310	\$ 2,950,749	\$ 36.92	Bill		
Multifamily Residential	102	267,577	226,343	110,358	768,478	23.51	Unit		
Mobile Home Park	103	28,648	24,233	11,815	67,989	23.51	Unit		
Retail Store	201	5,559	3,527	1,720	15,533	2.79	CCF		
Office	202	3,547	1,200	951	8,714	2.46	CCF		
Bar w/o Dining	203	128	108	53	399	3.11	CCF		
Car Wash	204	929	589	38	2,347	2.53	CCF		
Service Shops	206	6,808	8,062	2,527	23,185	3.41	CCF		
Laundromat	207	5,611	2,610	1,736	14,727	2.62	CCF		
Hospital	208	8,204	3,470	4,230	22,879	2.79	CCF		
Unclassified	209	4,811	3,561	1,736	14,198	2.95	CCF		
Commercial	211	9,373	5,946	2,899	26,187	2.79	CCF		
Repair Shop & Service Station	301	1,188	1,406	441	4,044	3.41	CCF		
Hotel/Motel w/o Restaurant	302	10,761	5,461	6,879	32,250	3.00	CCF		
Hotel/Motel w/Restaurant	401	9,012	22,869	9,292	48,834	5.42	CCF		
Market	402	11,025	37,303	18,188	75,889	6.88	CCF		
Mortuary	403	375	1,270	619	2,583	6.88	CCF		
Restaurant	404	11,700	29,692	24,128	75,467	6.45	CCF		
Beauty Shop	405	70	45	22	196	2.79	CCF		
School (Nursery)	501	1,391	471	373	3,417	2.46	CCF		
Membership Organizations	502	2,452	830	657	6,024	2.46	CCF		
Government	503	2,660	900	713	6,535	2.46	CCF		
Park Restroom	505	947	701	342	2,795	2.95	CCF		
Religious Organization	506	1,466	1,085	529	4,326	2.95	CCF		
School	801	5,178	2,190	1,388	13,160	2.54	CCF		
Total		1,321,530	1,163,886	581,943	\$ 4,190,903				
Sewer Flow Charge Revenue Requirement \$ 4,190,903									

4.5.3 Summary Sewer Rate Schedule

The rate schedule presented below depicts the monthly sewer rates for the FY 2016-2020 forecast period.

Table S-10
Sewer
Sewer Rates and Charges

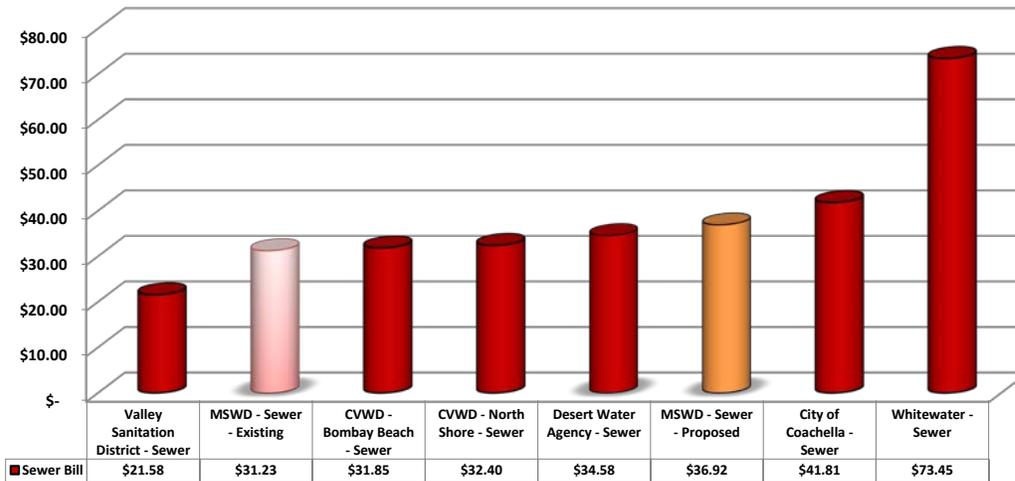
Customer Class	Rate Code	Billing Basis	Fiscal Year				
			2016	2017	2018	2019	2020
Single family residential	101	Bill	\$ 36.92	\$ 40.98	\$ 45.49	\$ 47.77	\$ 50.16
Duplex or triplex	102	Unit	23.51	26.10	28.98	30.43	31.96
Multifamily residential	102	Unit	23.51	26.10	28.98	30.43	31.96
Mobile home park	103	CCF	23.51	26.10	28.98	30.43	31.96
Dept./retail store	201	CCF	2.79	3.11	3.46	3.64	3.83
Professional office	202	CCF	2.46	2.73	3.04	3.20	3.36
Bar w/o dining	203	CCF	3.11	3.46	3.85	4.05	4.26
Car wash	204	CCF	2.53	2.81	3.12	3.28	3.45
Gyms & Spas	205	CCF	1.85	2.06	2.29	2.41	2.54
Mixed use	206	CCF	3.41	3.79	4.21	4.43	4.66
Laundromat	207	CCF	2.62	2.92	3.25	3.42	3.60
Hospital and convalescent	208	CCF	2.79	3.10	3.45	3.63	3.82
Other	209	CCF	2.95	3.28	3.65	3.84	4.04
Auto steam cleaning	210	CCF	9.51	10.56	11.73	12.32	12.94
Other commercial	211	CCF	2.79	3.11	3.46	3.64	3.83
Repair shop/service	301	CCF	3.41	3.79	4.21	4.43	4.66
Hotel/motel w/o dining	302	CCF	3.00	3.33	3.70	3.89	4.09
Manufacturing	303	CCF	4.46	4.96	5.51	5.79	6.08
Industrial laundry	307	CCF	6.11	6.78	7.53	7.91	8.31
Commercial laundry	308	CCF	3.79	4.22	4.69	4.93	5.18
Soft water service	309	CCF	2.09	2.32	2.58	2.71	2.85
Hotel/motel with dining	401	CCF	5.42	6.02	6.69	7.03	7.39
Grocery	402	CCF	6.88	7.65	8.50	8.93	9.38
Mortuary	403	CCF	6.88	7.65	8.50	8.93	9.38
Restaurant	404	CCF	6.45	7.16	7.95	8.35	8.77
Bakery, wholesale	407	CCF	6.45	7.16	7.95	8.35	8.77
Public agency	503	CCF	2.46	2.73	3.04	3.20	3.36
Religious organization	506	CCF	2.95	3.28	3.65	3.84	4.04
Septage	701	CCF	63.74	70.76	78.55	82.48	86.61
School & college	801	CCF	2.54	2.83	3.15	3.31	3.48

(1) All rates shown are rounded up to nearest hundredth. This may result in slightly different percentage changes annually from published rate revenue increase.

4.5.4 Regional Sewer Bill Survey

A survey of regional sewer utilities was conducted to compare sewer bills under the District’s existing and proposed sewer rates. The graph below presents the results of that survey.

Comparison of Average Monthly Residential Sewer Bill @ 1,300 Cubic Feet / Mo



Section 5 - Miscellaneous Charges

5.1. Miscellaneous Charges

In addition to provided water and sewer transmission, collection, treatment, and related services, the District also provides miscellaneous services such as turn on/off, meter testing and other services which are only utilized by certain customers. The cost to provide these specific services should rightly be borne by those customers who benefit from those services. Therefore, Willdan worked with District staff to prepare an analysis of the cost to provide certain specific services which resulted in the development of the following table of miscellaneous charges which could be implemented by the District immediately. This also serves as a means of collecting additional revenue from customers which may not have been collected in the past.

Description	Current Fee	Proposed Fee
Account Initiation/Transfer	No Current Fee	\$ 27
Customer Disputes	No Current Fee	164
Meter Test Request	50	112
Door Hanger Charge	No Current Fee	17
Loan Processing Fee	No Current Fee	126
Same Day Turn on Service (In place of Conn / Disconn)	18	50
Service Disconnect / Reconnect	18	50
High / Low Pressure Complaint	No Current Fee	50
Leak on Customer Side of Service	No Current Fee	33
Locate Service	No Current Fee	50
Seasonal On / Off	No Current Fee	33
Repair On / Off	No Current Fee	50
No Water Reported	No Current Fee	33
NSF Check	30	50
Lien placement/release - MSWD processes	30	49
Lien placement/release - Customer processes	20	36
Non-Compliant Notice to Connect - MSWD Processes	No Current Fee	78
Non-Compliant Notice to Connect - Customer Processes	No Current Fee	65
Backflow PD annual fee	48	80
Security Deposit (Temporary or Permanent) - WATER ONLY	45	82
Security Deposit (Temporary or Permanent) - WATER AND SEWER	65	175
FOG Initial Year Fee	125	125
FOG Fee annual (includes first inspection fee of \$50)	75	75
FOG Additional inspection fee	50	50
FOG Delinquency Fee	0	15
Fire Flow Test	55	191

Section 6 - Conclusions and Recommendations

6.1. Conclusions

- Projected operating revenues and operating expenses for the forecast period were developed by, and/or in consultation with, District staff and are based upon reasonable projections.
- The projected capital project expenses have been developed by District staff to address Utility system capital needs over the forecast period.
- Based on the conclusions above, we are of the opinion that the financial projections presented herein demonstrate the Utility's ability to meet its obligations during the forecast period.

6.2. Recommendations

- It is recommended that the District implement the proposed rates and charges associated with Option 2 for FY 2016 by March 1, 2016 and by July 1st in the following fiscal years.
- It is recommended that the District update the revenue sufficiency analysis portion of this study each year to ensure projected revenue is sufficient to fund projected expenses going forward as assumptions made during this analysis may change and have a material impact upon the analysis.
- It is recommended the District conduct a billing test with the rates proposed herein as a reasonableness check that the projected revenue from the billing test is consistent with the projected revenue presented herein.

Appendix A – Water Rate Study Schedules

Mission Springs Water District
Pro Forma with Debt Service Coverage and Fund Balance Reconciliation

Line No		2015	2016	2017	2018	2019	2020
	Operating Fund						
1	Water Rate Revenue Increases	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%
	% of Year Rate Increase Effective	100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
2	Beginning Unrestricted Fund Balance	\$ 1,592,421	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507
3	Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
4	Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
5	Interest Income - Operating Fund	2,000	4,000	4,000	5,000	5,000	6,000
6	Total Operating Revenue	\$ 7,986,319	\$ 8,229,166	\$ 9,514,689	\$ 10,270,841	\$ 11,097,732	\$ 12,004,178
7	Operating Expenses	(6,610,296)	(7,447,046)	(8,354,183)	(8,719,604)	(9,123,013)	(9,549,457)
8	Net Revenue	\$ 1,376,022	\$ 782,120	\$ 1,160,506	\$ 1,551,237	\$ 1,974,719	\$ 2,454,721
	Plus:						
	Other Sources of Funds						
9	Transfers In	-	-	-	-	-	-
	Less:						
	Other Uses of Funds						
10	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Major Capital Funded with Existing Reserves/Current Cash	-	-	-	(30,576)	(846,527)	(1,249,777)
12	Transfers Out	-	-	-	-	-	-
13	Non Operating Expenses	-	-	-	-	-	-
14	Existing Revenue Bond Debt Service	(43,332)	(43,270)	(43,300)	(43,316)	(43,320)	(43,310)
15	New Revenue Bond Debt Service	(115,799)	(244,470)	(726,197)	(812,244)	(883,167)	(948,412)
16	Net Cash Flow	\$ 1,216,891	\$ 494,380	\$ 391,009	\$ 665,101	\$ 201,705	\$ 213,222
17	Ending Unrestricted Fund Balance	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507	\$ 4,774,729
18	Days of O&M	155	162	161	183	183	183
19	Target Unrestricted Fund Balance	3,305,148	3,723,523	4,177,091	4,359,802	4,561,507	4,774,729
	Debt Service Coverage Calculations:						
	Revenue Bond Debt Service Coverage						
	Rate Covenant Debt Service Coverage Test:						
20	Net Revenue Available for Debt Service Coverage Test	\$ 1,376,022	\$ 782,120	\$ 1,160,506	\$ 1,551,237	\$ 1,974,719	\$ 2,454,721
	Revenue Bond Debt Service:						
21	Existing Revenue Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310
22	New Revenue Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412
23	Total Revenue Bond Debt Service	\$ 159,131	\$ 287,740	\$ 769,497	\$ 855,560	\$ 926,487	\$ 991,722
24	Debt Service Coverage - Rate Covenant	8.65	2.72	1.51	1.81	2.13	2.48
25	Debt Service Coverage Requirement	1.50	1.50	1.50	1.50	1.50	1.50
	Parity Debt Service Coverage Test:						
26	Net Revenue Available for Debt Service Coverage Test	\$ 1,376,022	\$ 782,120	\$ 1,160,506	\$ 1,551,237	\$ 1,974,719	\$ 2,454,721
27	Maximum Revenue Bond Debt Service	159,147	287,818	769,545	855,592	926,515	991,760
28	Debt Service Coverage - Parity Test	8.65	2.72	1.51	1.81	2.13	2.48
29	Debt Service Coverage Requirement	1.50	1.50	1.50	1.50	1.50	1.50
	Restricted Reserve						
30	Beginning Balance	\$ 7,914,988	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988
31	Sources of Funds	-	-	-	-	-	-
32	Interest Earnings	10,000	10,000	10,000	10,000	10,000	10,000
33	Uses of Funds other Than Major Capital	-	-	-	-	-	-
34	Major Capital Funded with Restricted Reserve	-	-	-	-	-	-
35	Ending Balance	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988	\$ 7,974,988

Mission Springs Water District
Beginning Fund Balance Reconciliation - Water

BEGINNING BALANCES			
Line No:		Operating Fund	Restricted Reserve
1	CURRENT ASSETS:		
2	Cash	\$ 614,039	\$ 7,914,988
3	Accounts receivable-	-	
4	Water and sewer	1,281,827	
5	Other	984,971	
6	Interest receivable	(1,093)	
7	Prepaid expenses	97,405	
8	Inventory	227,555	
	RESTRICTED ASSETS:		
	Cash	\$ 7,914,988	
9	Total Current Assets	\$ 11,119,692	\$ 7,914,988
	CURRENT LIABILITIES:		
10	Accounts payable	\$ 511,769	
11	Accrued expenses	556,326	
12	Customer deposits	202,224	
13	Current portion of long-term debt	17,005	
14	Total Current Liabilities	\$ 1,287,324	\$ -
	Adjustments by JV:		
15	Removal of Inventories (Not Liquid)	(227,555)	-
16	Removal of Prepaid Expenses	(97,405)	-
	Removal of Restricted Cash for Capital	(7,914,988)	
17	Net Adjustments	\$ (8,239,947)	\$ -
18	Net Beginning Balances (Curr Assets less Current Liabilities - with Adjustments)	\$ 1,592,421	\$ 7,914,988

Mission Springs Water District
Water Revenue

Line No:	Summary	2015	2016	2017	2018	2019	2020
1	Code Description						
2	RR1 Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
3	OR Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
4	TRIN Transfers In	-	-	-	-	-	-
5	Sources - Fund 2 Sources of Funds - Fund 2	-	-	-	-	-	-
6	Sources - Fund 3 Sources of Funds - Fund 3	-	-	-	-	-	-
7	INT - Fund 1 Interest Earnings - Fund 1	2,000	4,000	4,000	5,000	5,000	6,000
8	INT - Fund 2 Interest Earnings - Fund 2	-	-	-	-	-	-
9	INT - Fund 3 Interest Earnings - Fund 3	10,000	10,000	10,000	10,000	10,000	10,000

Line No:	Detail	2015	2016	2017	2018	2019	2020
10	Code Description						
11	Operating Fund						
12	RR1 - BEFORE GROWTH AND RATE INCR Water Rate Revenue	\$ 6,422,599	\$ 6,422,599	\$ 7,145,141	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012
13	RR1 - Growth Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Revenue Increase	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%
15	Pct of Year Revenue Increase Effective	100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
16	RR1 Total Water Rate Revenue - After Revenue Increase	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458

GENERAL DISTRICT

Moved to Grants	Code Description	2015	2016	2017	2018	2019	2020
	LOCAL GRANT REVENUE	-	-	-	-	-	-
OR	S.B.E. PROP TAX	35,716	35,716	35,716	35,716	35,716	35,716
OR	HOMEOWNERS PROP TAX STMT O.C.	3,728	3,728	3,728	3,728	3,728	3,728
OR	UNSECURED PROP TAX STMT O.C.	13,948	13,948	13,948	13,948	13,948	13,948
OR	SECURED PROP TAX STMT O.C.	248,317	248,317	248,317	248,317	248,317	248,317
OR	BBVA COMPASS ACCOUNT ANALYSI	1,098	1,098	1,098	1,098	1,098	1,098
NA	LAIF INTEREST EARNED NON-RES	13,730	13,730	13,730	13,730	13,730	13,730
NA	LAIF INTEREST EARNED CAPITAL	2,403	2,403	2,403	2,403	2,403	2,403

WATER DISTRICT - DHS

Rate Revenue - Captured Above	WATER SERVICE CHARGE RESIDENT	1,285,000					
Rate Revenue - Captured Above	WATER SERVICE CHARGE COMMERCIAL	55,000					
Rate Revenue - Captured Above	METER CHARGE LANDSCAPE & IRRIGATION	20,000					
Rate Revenue - Captured Above	WATER SERVICE CHARGE CONSTRUCTION	12,000					
Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE RESIDENTIAL	3,900,000					
Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE COMMERCIAL	465,000					
Rate Revenue - Captured Above	CONSUMPTION CHARGE LANDSCAPE	690,000					
Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE CONSTRUCTION	120,000					
OR	RECONNECT/DISCONNECT FEES	75,000	75,000	75,000	75,000	75,000	75,000
OR	BACKFLOW MAINTENANCE FEES	50,000	50,000	50,000	50,000	50,000	50,000
OR	R.P. DEVICES & DBL CHECK INS	2,000	2,000	2,000	2,000	2,000	2,000
OR	FIRE FLOW CHARGES	75,000	75,000	75,000	75,000	75,000	75,000
OR	FIRE FLOW TESTING	500	500	500	500	500	500
OR	UNAUTHORIZED WATER USE PENAL	5,000	5,000	5,000	5,000	5,000	5,000
OR	RETURNED CHECK SERVICE CHARGES	3,500	3,500	3,500	3,500	3,500	3,500
OR	DELINQUENT CHARGES	170,000	170,000	170,000	170,000	170,000	170,000
OR	LIEN FEES RECORDING/RELEASE	7,000	7,000	7,000	7,000	7,000	7,000
OR	WATER STANDBY CHARGES (26.80	210,000	210,000	210,000	210,000	210,000	210,000
OR	SITE RENT MWVE DISH - COX GA	25,000	25,000	25,000	25,000	25,000	25,000
OR	SITE RENT MWVE DISH - T MOBL	20,000	20,000	20,000	20,000	20,000	20,000
OR	INFILL (10 X 4353)	43,530	43,530	43,530	43,530	43,530	43,530
NA	NON-RESTRICTED INTEREST INCOME	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
NA	LAIF INTEREST INCOME CAPITAL	24,000	24,000	24,000	24,000	24,000	24,000

OR	04-4866 SECURED PROP TAX SEC	255,408	255,408	255,408	255,408	255,408	255,408
OR	04-4853 S.B.E. PROPERTY TAX	32,684	32,684	32,684	32,684	32,684	32,684
OR	04-4853 UNSECURED PROP TAX SEC	10,410	10,410	10,410	10,410	10,410	10,410
OR	04-4856 SECURED PROP TAX SEC	8,384	8,384	8,384	8,384	8,384	8,384
OR	04-4856 UNSECURED PROP TAX S	450	450	450	450	450	450
OR	04-4855 UNSECURED PROP TAX S	46	46	46	46	46	46
OR	04-4855 HOMEOWNERS PROP TAX	13	13	13	13	13	13
OR	04-4855 SECURED PROP TAX SEC	844	844	844	844	844	844
OR	04-4856 HOMEOWNERS PROP TAX	126	126	126	126	126	126
OR	04-4854 HOMEOWNERS PROP TAX	610	610	610	610	610	610
OR	04-4866 HOMEOWNERS PROP TAX	3,834	3,834	3,834	3,834	3,834	3,834
OR	04-4866 UNSECURED PROP TAX S	13,473	13,473	13,473	13,473	13,473	13,473
OR	04-4853 HOMEOWNERS PROP TAX	2,310	2,310	2,310	2,310	2,310	2,310
OR	04-4854 UNSECURED PROP TAX SEC	2,336	2,336	2,336	2,336	2,336	2,336
OR	04-4854 SECURED PROP TAX SEC	40,655	40,655	40,655	40,655	40,655	40,655
OR	04-4853 SECURED PROP TAX SEC	153,939	153,939	153,939	153,939	153,939	153,939

Mission Springs Water District
Water Revenue

Line No:	Summary		2015	2016	2017	2018	2019	2020
1	Code	Description						
2	RR1	Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
3	OR	Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
4	TRIN	Transfers In	-	-	-	-	-	-
5	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
6	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
7	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	4,000	5,000	5,000	6,000
8	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
9	INT - Fund 3	Interest Earnings - Fund 3	10,000	10,000	10,000	10,000	10,000	10,000
Detail								
10	Code	Description	2015	2016	2017	2018	2019	2020
		WATER DISTRICT -IDE						
	Rate Revenue - Captured Above	WATER SERVICE CHARGE RESIDEN	41,000					
	Rate Revenue - Captured Above	WATER SERVICE CHARGE COMMERC	500					
	Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE RES	76,000					
	Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE COM	2,000					
	OR	RECONNECT/DISCONNECT FEES	1,700	1,700	1,700	1,700	1,700	1,700
	OR	BACKFLOW MAINTENANCE FEES	1,000	1,000	1,000	1,000	1,000	1,000
	OR	FIRE FLOW CHARGES	2,000	2,000	2,000	2,000	2,000	2,000
	OR	FIRE FLOW TESTING	50	50	50	50	50	50
	OR	RETURNED CHECK SERVICE CHARG	100	100	100	100	100	100
	OR	DELINQUENT CHARGES	3,000	3,000	3,000	3,000	3,000	3,000
	OR	LIEN RECORDING/RELEASE FEES	300	300	300	300	300	300
	OR	WATER STANDBY CHARGES (26.80	23,000	23,000	23,000	23,000	23,000	23,000
	NA	LAIF INTEREST INCOME CAPITAL	190	190	190	190	190	190
	OR	S.B.E. PROP TAX SEC EST	1,446	1,446	1,446	1,446	1,446	1,446
	OR	04-4867 SECURED PROP TAX SEC	13,378	13,378	13,378	13,378	13,378	13,378
	OR	04-4867 HOMEOWNERS PROP TAX	201	201	201	201	201	201
	OR	04-4867 UNSECURED PROP TAX S	686	686	686	686	686	686
		SEWER DISTRICT						
	NA	RESIDENTIAL SEWER SERVICE	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000
	NA	COMMERCIAL SEWER SERVICE	640,000	640,000	640,000	640,000	640,000	640,000
	NA	SEWER STANBY CHARGES @ \$10	12,000	12,000	12,000	12,000	12,000	12,000
	NA	FATS, OIL & GREASE PERMITS	3,000	3,000	3,000	3,000	3,000	3,000
	NA	INFILL CONNECTIONS (5 @ \$2520)	12,600	12,600	12,600	12,600	12,600	12,600
	NA	FRONT FOOTAGE	913,848	913,848	913,848	913,848	913,848	913,848
	NA	INT EARNED AD #12 BONDS OWNERS PHASE V	35,064	35,064	35,064	35,064	35,064	35,064
	NA	INTEREST EARNED NON-RESTRICT	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
	NA	INT EARNED AD #12 BONDS OWNE	8,410	8,410	8,410	8,410	8,410	8,410
	NA	INT EARNED AD #12 BONDS OWNE	48,970	48,970	48,970	48,970	48,970	48,970
	NA	INT EARNED AD #11 BONDS OWNE	32,950	32,950	32,950	32,950	32,950	32,950
	NA	INT EARNED AD #11 BONDS OWNE	37,264	37,264	37,264	37,264	37,264	37,264
	NA	INT EARNED AD #12 BONDS OWNE	61,480	61,480	61,480	61,480	61,480	61,480
	NA	INT EARNED AD #12 BONDS OWNE	100,474	100,474	100,474	100,474	100,474	100,474
	NA	INT EARNED FINANCIAL ASSISTA	1,200	1,200	1,200	1,200	1,200	1,200
	NA	LAIF INT EARNED CAPITAL RESE	12,400	12,400	12,400	12,400	12,400	12,400
	NA	04-4869 SEC PROP TAX STMT O.	239,639	239,639	239,639	239,639	239,639	239,639
	NA	04-4869 S.B.E. PROPERTY TAX	23,411	23,411	23,411	23,411	23,411	23,411
	NA	04-4869 HOMEOWNERS PROP TAX	3,597	3,597	3,597	3,597	3,597	3,597
	NA	04-4869 UNSECURED PROP TAX S	12,460	12,460	12,460	12,460	12,460	12,460
	NA	STATE REVENUE GRANT	2,810,000	2,810,000	2,810,000	2,810,000	2,810,000	2,810,000
17		<u>Interest Earning Calculation</u>						
18		Average Balance	\$ 796,000	\$ 1,405,000	\$ 1,652,000	\$ 1,847,000	\$ 2,180,000	\$ 2,281,000
19		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
20	INT - Fund 1	Projected Interest Earnings	\$ 2,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 6,000
21		<u>Restricted Reserve</u>						
22		Operating Revenue	-	-	-	-	-	-
23		Non Operating Revenue	-	-	-	-	-	-
24		Transfers In	-	-	-	-	-	-
25	Sources - Fund 3	Total Sources	-	-	-	-	-	-
26		<u>Interest Earnings Calculation</u>						
27		Average Balance	\$ 3,957,000	\$ 3,962,000	\$ 3,967,000	\$ 3,972,000	\$ 3,977,000	\$ 3,982,000
28		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
29	INT - Fund 3	Projected Interest Earnings	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Mission Springs Water District
Expenses Other than Major Capital Expenses - Water

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	1	Operating	Operating						
2	1	Non Operating	Non Operating						
3	1	Minor Capital	Minor Capital						
4	1	Transfers	Transfers						
5	1	Existing Bond Debt Service	Existing Bond Debt Service						
6	1	New Bond Debt Service	New Bond Debt Service						
7	1	Existing SRF Debt Service	Existing SRF Debt Service						
8	1	New SRF Debt Service	New SRF Debt Service						
9	1								
10			TOTAL	6,610,296	7,447,046	8,354,183	8,719,604	9,123,013	9,549,457

Summary - Water Connection Fees

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
11	2	Operating	Operating						
12	2		TOTAL						

Summary - Restricted Reserve

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
14	3	Operating	Operating						
15	3		TOTAL						

Detail

FUND #	Cost Allocation Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
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Water

General District - CUSTOMER ACCOUNTS																
20	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-50001-000	Operating	Operating	3.0%	CUSTOMER ACCOUNTS - REGULAR	127,319	131,138	135,072	139,124	143,298	147,597
21	1	Water - Admin	101	5000	CUSTOMER ACCOUNTS	101-5000-51999-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - BENEFIT	31,023	33,360	35,662	38,552	41,443	44,551
22	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-52999-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - FRINGE B	91,722	98,601	105,996	113,946	122,492	131,679
23	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56011-000	Operating	Operating	3.0%	CHECK SCANNER MAINTENANCE	539	555	572	589	607	625
24	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56011-000	Operating	Operating	3.0%	INFOSEND BILLING OUTSOURCING	71,847	74,002	76,222	78,500	80,864	83,290
25	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56011-000	Operating	Operating	3.0%	NOTARY DUES, INSURANCE & SUP	216	222	229	236	243	250
26	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56011-000	Operating	Operating	3.0%	CHECKFREE PAYMENT SERVICES	575	592	610	628	647	666
27	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56011-000	Operating	Operating	3.0%	MASTER METER COMPUTER SUPPORT	2,515	2,590	2,668	2,748	2,830	2,915
28	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56021-000	Operating	Operating	3.0%	FORMS, ENVELOPES - FRONT	2,874	2,960	3,049	3,140	3,234	3,331
29	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-56021-000	Operating	Operating	3.0%	TRAINING & SEMINARS - FRONT	1,796	1,850	1,906	1,963	2,022	2,083
30	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-82021-000	Operating	Operating	3.0%	LIEN RELEASES, COLLECTION CO	216	222	229	236	243	250
31	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	101-5000-82021-000	Operating	Operating	3.0%	TAX ROLL PREP - DELINQUENT ASSMNT	862	888	915	942	970	999

General District - BUILDINGS & GROUNDS																
33	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-50001-000	Operating	Operating	3.0%	BUILDING & GROUNDS - REGULAR	25,978	26,758	27,561	28,388	29,240	30,117
34	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-51999-000	Operating	Operating	7.5%	BUILDING & GROUNDS - BENEFIT	6,226	6,692	7,194	7,734	8,314	8,938
35	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-52999-000	Operating	Operating	7.5%	BUILDING & GROUNDS - FRINGE	18,654	20,053	21,557	23,174	24,912	26,780
36	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	SHOP BUILDING REPAIR MATERIALS	2,155	2,220	2,287	2,356	2,427	2,500
37	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	ADMIN BUILDING ELECTRICAL REPAIR	862	888	915	942	970	999
38	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	SHOP BUILDING ELECTRICAL REPAIR	718	740	762	785	809	833
39	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	SWAMP COOLER REPAIR MATERIAL	718	740	762	785	809	833
40	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	REMOTE/OTHER SITES MAINT	2,874	2,960	3,049	3,140	3,234	3,331
41	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	REMOTE GATE OPENERS	359	370	381	392	404	416
42	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	KEYS/MASTER LOCKS	2,668	2,738	2,803	2,869	2,937	3,005
43	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	IRRIGATION SUPPLIES	431	444	457	471	485	500
44	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-53005-000	Operating	Operating	3.0%	ADMIN BUILDING REPAIR MATERIALS	13,651	14,080	14,482	14,916	15,363	15,824
45	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56011-000	Operating	Operating	3.0%	CONTRACT LABOR - BLDGS & GROUNDS	21,554	22,201	22,867	23,553	24,260	24,989
46	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56011-000	Operating	Operating	3.0%	ADMIN BUILDING CLEANING SERV	17,962	18,501	19,056	19,628	20,217	20,824
47	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56361-000	Operating	Operating	3.0%	ADMIN PEST CONTROL	862	888	915	942	970	999
48	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56381-000	Operating	Operating	3.0%	DISTRICT YARD PEST CONTROL	666	686	706	727	748	769
49	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56541-000	Operating	Operating	3.0%	ADT SECURITY - ADMIN BLDG	4,526	4,662	4,802	4,946	5,094	5,247
50	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56601-000	Operating	Operating	3.0%	DESERT VALLEY DISPOSAL - ADM	3,233	3,330	3,430	3,533	3,639	3,748
51	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-56601-000	Operating	Operating	3.0%	DUMP FEES	359	370	381	392	404	416
52	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	101-5020-74001-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	3,305	3,404	3,506	3,611	3,719	3,831

General District - VEHICLE MAINTENANCE																
54	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-50001-000	Operating	Operating	3.0%	VEHICLE MAINTENANCE - REGULAR PAY	7,815	8,049	8,290	8,539	8,795	9,059
55	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-51999-000	Operating	Operating	7.5%	VEHICLE MAINTENANCE - BENEFIT PAY	1,873	2,014	2,165	2,327	2,502	2,690
56	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-52999-000	Operating	Operating	7.5%	VEHICLE MAINTENANCE - FRINGE BENEFIT PA	5,611	6,032	6,484	6,970	7,493	8,055
57	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53301-000	Operating	Operating	3.0%	UNLEADED GASOLINE	61,070	62,902	64,789	66,733	68,735	70,797
58	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53321-000	Operating	Operating	3.0%	DIESEL FUEL	8,622	8,880	9,146	9,420	9,703	9,994
59	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53361-000	Operating	Operating	3.0%	OIL AND LUBRICANTS	575	592	610	628	647	666
60	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53421-000	Operating	Operating	3.0%	VEHICLE AND EQUIPMENT REPAIR	35,924	37,001	38,111	39,254	40,432	41,645
61	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53441-000	Operating	Operating	3.0%	TIRES, TUBES AND REPAIRS	8,622	8,880	9,146	9,420	9,703	9,994
62	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53461-000	Operating	Operating	3.0%	SMALL TOOLS	718	740	762	785	809	833
63	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53501-000	Operating	Operating	3.0%	WELDING GASES	431	444	457	471	485	500
64	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-53521-000	Operating	Operating	3.0%	WELDING SUPPLIES (BLESS GASES)	431	444	457	471	485	500
65	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56011-000	Operating	Operating	3.0%	CONTRACT LABOR - VEHICLE MAINTENANCE	3,592	3,700	3,811	3,925	4,043	4,164
66	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56011-000	Operating	Operating	3.0%	WASTE OIL AND DRUM REMOVAL	359	370	381	392	404	416
67	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56011-000	Operating	Operating	3.0%	FUEL TANK TESTING	718	740	762	785	809	833
68	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56701-000	Operating	Operating	3.0%	VEHICLE SMOG CERTIFICATION	431	444	457	471	485	500
69	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56701-000	Operating	Operating	3.0%	RADIO REPAIR	359	370	381	392	404	416
70	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-56821-000	Operating	Operating	3.0%	VEHICLE GLASS REPAIR/REPLACE	1,078	1,110	1,143	1,177	1,212	1,248
71	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	101-5040-74001-000	Operating	Operating	3.0%	TRAINING SEMINARS	862	888	915	942	970	999

General District - CENTRAL SERVICES																
73	1	Water - Admin	101	5060	CENTRAL SERVICES	101-5060-50001-000	Operating	Operating	3.0%	CENTRAL SERVICES - REGULAR PAY	72,963	75,152	77,407	79,729	82,121	84,585
74	1	Water - Admin	101	5060	CENTRAL SERVICES	101-5060-51999-000	Operating	Operating	7.5%	CENTRAL SERVICES - BENEFIT PAY	18,313	19,687	21,164	22,751	24,457	26,291
75	1	Water - Admin	101	5060	CENTRAL SERVICES	101-5060-52999-000	Operating	Operating	7.5%	CENTRAL SERVICES - FRINGE BENEFIT PAY	52,869	56,835	61,088	65,680	70,606	75,901
76	1	Water - Admin	101	5060	CENTRAL SERVICES	101-5060-53005-000	Operating	Operating	3.0%	GENERAL DISTRICT SAFETY MATERIALS	180	185	191	197	203	209
77	1	Water - Admin	101	5060	CENTRAL SERVICES	101-5060-53005-000	Operating	Operating	3.0%	TOILETRIES & JANITORIAL - ADMIN BLDG	575	592</				

Mission Springs Water District
Expenses Other than Major Capital Expenses - Water

Schedule A - 4

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	1	Operating	Operating						
2	1	Non Operating	Non Operating						
3	1	Minor Capital	Minor Capital						
4	1	Transfers	Transfers						
5	1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,470	43,300	43,316	43,320	43,410
6	1	New Bond Debt Service	New Bond Debt Service	115,739	244,470	726,197	812,244	883,167	948,412
7	1	Existing SRF Debt Service	Existing SRF Debt Service						
8	1	New SRF Debt Service	New SRF Debt Service						
9	1	TOTAL	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
11	2	Operating	Operating						
12	2	Non Operating	Non Operating						
13	2	TOTAL	TOTAL						

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
14	3	Operating	Operating						
15	3	TOTAL	TOTAL						

Line No.	FUND #	Cost Allocation Code	Annual Escalation Factor	Expense Code	Description	2015	2016	2017	2018	2019	2020
132	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	DVBA MEMBERSHIP	251	259	267	275	283	291
133	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	UWI	539	555	572	589	607	625
134	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	LAFCO EXPENSES	2,155	2,220	2,287	2,356	2,427	2,500
135	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	MSHCP ENTRY COST SHARE ANNUAL AMORT	555	572	589	607	625	644
136	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	UNITED WAY FUNCTIONS	1,078	1,110	1,143	1,177	1,212	1,248
137	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	AWWA MEMBERSHIP	1,437	1,480	1,524	1,570	1,617	1,666
138	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	CVEP MEMBERSHIP	718	740	762	785	809	833
139	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	CVAG E & E	2,874	2,960	3,049	3,140	3,234	3,331
140	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	WVF	306	316	326	336	346	356
141	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	PSDRCA	190	196	202	208	214	220
142	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	GROUNDWATER FOUNDATION MEMBERSHIP	718	740	762	785	809	833
143	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	ASCE	251	259	267	275	283	291
144	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	ASCE DUES & SUBSCRIPTIONS	1,480	1,524	1,570	1,617	1,666	1,716
145	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	CSDA MEMBERSHIP	3,952	4,070	4,192	4,318	4,448	4,581
146	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	BIA MEMBERSHIP	467	481	495	510	525	541
147	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	RIV CO WATER TASK FORCE SUPPORT	1,078	1,110	1,143	1,177	1,212	1,248
148	1	Water - Admin 101 5080	3.0%	ADMINISTRATION	ACWA MEMBERSHIP	11,855	12,210	12,576	12,942	13,312	13,742

Line No.	FUND #	Cost Allocation Code	Annual Escalation Factor	Expense Code	Description	2015	2016	2017	2018	2019	2020
149	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	General District - BOARD OF DIRECTORS						
150	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	BOARD OF DIRECTORS - REGULAR PAY	20,254	20,861	21,487	22,132	22,796	23,480
151	1	Water - Admin 101 5100	7.5%	BOARD OF DIRECTORS	BOARD OF DIRECTORS - BENEFIT PAY	3,365	3,618	3,889	4,181	4,495	4,832
152	1	Water - Admin 101 5100	7.5%	BOARD OF DIRECTORS	HEALTH INSURANCE B.O.D.	56,109	60,317	64,841	69,704	74,932	80,552
153	1	Water - Admin 101 5100	7.5%	BOARD OF DIRECTORS	BOARD OF DIRECTORS - FRINGE BENEFIT PA	13,681	14,707	15,810	16,996	18,271	19,641
154	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	MISC MATERIALS	733	755	778	801	825	850
155	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	TRAVEL SEMINARS, CONF. TRAINING	26,583	27,361	28,202	29,048	29,917	30,817
156	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	EVENT FEES, CHAMBER MIXERS	25,146	25,901	26,778	27,678	28,602	29,541
157	1	Water - Admin 101 5100	3.0%	BOARD OF DIRECTORS	TRAVEL SEMINARS, CONF. TRAINING	2,191	2,257	2,325	2,395	2,467	2,541

Line No.	FUND #	Cost Allocation Code	Annual Escalation Factor	Expense Code	Description	2015	2016	2017	2018	2019	2020
158	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	General District - PUBLIC AFFAIRS						
159	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PUBLIC AFFAIRS - REGULAR PAY	33,985	35,005	36,055	37,137	38,251	39,399
160	1	Water - Admin 101 5120	7.5%	PUBLIC AFFAIRS	PUBLIC AFFAIRS - BENEFIT PAY	4,196	4,511	4,849	5,213	5,604	6,024
161	1	Water - Admin 101 5120	7.5%	PUBLIC AFFAIRS	PUBLIC AFFAIRS - FRINGE BENEFIT PAY	22,115	23,774	25,557	27,474	29,535	31,750
162	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	COMMO ITEMS - MIXER	3,943	4,052	4,162	4,274	4,388	4,503
163	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PRINTING SUPPLIES, AWARDS	718	740	762	785	809	833
164	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CLASSROOM MATERIALS	2,155	2,220	2,287	2,356	2,427	2,500
165	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	BOTTLED WATER-CABOT'S MUSEUM	10,777	11,100	11,433	11,776	12,129	12,493
166	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CONSERVATION OUTREACH PROGRAM	8,882	9,146	9,419	9,692	9,974	10,267
167	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	EVENT FEES, CHAMBER MIXERS	1,078	1,110	1,143	1,177	1,212	1,248
168	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	UWMP COMPLIANCE - PROGRAM EXPENSES	11,855	12,210	12,576	12,942	13,312	13,742
169	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	ART SUPPLIES FOR LOBBY	539	555	572	589	607	625
170	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	UWMP COMPLIANCE - IMPR. WATER WISE PRK	9,340	9,620	9,908	10,200	10,517	10,827
171	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	GRAPHIC ARTS CONSULTING	4,706	4,847	4,992	5,142	5,296	5,455
172	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	OUTSIDE SERVICES	1,480	1,524	1,570	1,617	1,666	1,716
173	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	SPANISH TRANSLATION	862	888	915	942	969	999
174	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	DATA COLLECTION - PUBLIC OUTREACH	3,825	3,774	3,684	3,574	3,464	3,354
175	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	GENERAL CONSULTING	4,311	4,440	4,573	4,710	4,851	4,997
176	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CABLE	687	666	646	627	608	590
177	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	SPONSORSHIPS	2,155	2,220	2,287	2,356	2,427	2,500
178	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	DIRTY PUB OUTREACH - EMAIL DBASE	1,796	1,856	1,916	1,976	2,036	2,097
179	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	WEB DEVELOPMENT	17,982	18,501	19,027	19,560	20,112	20,674
180	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PRINTING & POSTAGE - CCR	5,748	5,920	6,098	6,281	6,469	6,663
181	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	MATERIAL FOR LITERATURE RACK	503	518	534	550	567	584
182	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PRINTED MATERIALS-GENERAL	4,131	4,255	4,383	4,514	4,649	4,788
183	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	BILLING INSERTS - NEWSLETTER ANNOUNCE	3,161	3,256	3,354	3,455	3,559	3,666
184	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	I-STOCK IMAGES	611	629	648	667	687	708
185	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PUBLIC OUTREACH ADVERTISING	7,364	7,585	7,813	8,047	8,288	8,537
186	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	TRAVEL/EDUCATION - SOULIERE	1,617	1,665	1,715	1,766	1,819	1,874
187	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CHAMBER EVENTS - MIXER	345	355	366	377	388	400
188	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	ADDITIONAL MEMBERSHIPS	359	370	381	392	404	416
189	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	GROUNDWATER FOUNDATION MEMBERSHIP	90	93	96	99	102	105
190	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CHAMBER OF COMMERCE DUES	442	455	469	483	497	512
191	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	PRGA DUES	278	285	292	299	306	314
192	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	CHAMBER EVENTS - LSHF BFAS	718	740	762	785	809	833
193	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	DESERT SUN/PUBLIC RECORD SUB	298	307	316	325	335	345
194	1	Water - Admin 101 5120	3.0%	PUBLIC AFFAIRS	GROUNDWATER/PUBLIC RECORDS, SUBS.	269	278	286	295	304	313

Line No.	FUND #	Cost Allocation Code	Annual Escalation Factor	Expense Code	Description	2015	2016	2017	2018	2019	2020
195	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	General District - HUMAN RESOURCES						
196	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	HUMAN RESOURCES - REGULAR PAY	14,467	14,901	15,348	15,808	16,282	16,770
197	1	Water - Admin 101 5140	7.5%	HUMAN RESOURCES	HUMAN RESOURCES - BENEFIT PAY	2,404	2,584	2,778	2,986	3,210	3,451
198	1	Water - Admin 101 5140	7.5%	HUMAN RESOURCES	HUMAN RESOURCES - FRINGE BENEFIT PAY	10,066	10,636	11,224	11,831	12,464	13,123
199	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	GIFT CERTIFICATES FOR THANKS	1,006	1,036	1,067	1,099	1,132	1,166
200	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	WATCHES FOR PERFECT ATTENDANCE	323	333	343	353	364	375
201	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	WEINHOFF YEARLY MONITORING	1,006	1,036	1,067	1,099	1,132	1,166
202	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	EMPLOYEE TRAINING/REFRESHMENT	1,437	1,480	1,524	1,570	1,617	1,666
203	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	CONTRACT LABOR - HUMAN RESOURCES	43,108	44,041	45,733	47,055	48,518	49,974
204	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	EMPLOYEE ADVERTISING	359	370	381	392	404	416
205	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	DMV PHYSICALS-COMMERCIAL DRIVERS	1,221	1,258	1,296	1,335	1,375	1,416
206	1	Water - Admin 101 5140	3.0%	HUMAN RESOURCES	PRE-ARC/CIS LICENSING - ANNUAL	359	370	381	392	404	416
207	1										

Mission Springs Water District
Expenses Other than Major Capital Expenses - Water

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	1	Operating	Operating						
2	1	Non Operating	Non Operating						
3	1	Minor Capital	Minor Capital						
4	1	Transfers	Transfers						
5	1	Existing Bond Debt Service	Existing Bond Debt Service						
6	1	New Bond Debt Service	New Bond Debt Service						
7	1	Existing SRF Debt Service	Existing SRF Debt Service						
8	1	New SRF Debt Service	New SRF Debt Service						
9	1	TOTAL	TOTAL	6,610,296	7,447,046	8,354,183	8,719,604	9,123,013	9,549,457

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
11	2	Operating	Operating						
12	2	TOTAL	TOTAL						

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
14	3	Operating	Operating						
15	3	TOTAL	TOTAL						

Line No.	FUND #	Cost Allocation Code	Expense Code	Description	2015	2016	2017	2018	2019	2020					
244	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	FTP ASSESSOR DATABASE - APN	359	370	381	392	404	416
245	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #4	575	592	610	628	647	666
246	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #7	718	740	762	785	809	833
247	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #11	1,293	1,332	1,372	1,413	1,455	1,499
248	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #12	1,437	1,480	1,524	1,570	1,617	1,666
249	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56181-000	Operating	Operating	3.0%	WIRELESS SUPPORT	862	888	915	942	970	999
250	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56181-000	Operating	Operating	3.0%	INTERNET ACCESS - SPRINT T1	18,680	19,241	19,818	20,413	21,025	21,655
251	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UNIDATA MAINTENANCE	6,897	7,104	7,317	7,537	7,763	7,996
252	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UNIDATA MAINTENANCE	1,652	1,702	1,753	1,806	1,860	1,916
253	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH - PHONE SUPPORT	2,931	3,019	3,110	3,203	3,299	3,398
254	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	HACKER SAFE SUBSCRIPTION	704	725	747	769	792	816
255	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	FIREWALL SUPPORT/MAINTENANCE	503	518	534	550	567	584
256	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	ANNUAL MAINT FOR UNIDATA TOOLS	1,509	1,554	1,601	1,649	1,698	1,749
257	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH SUPPORT - WEB DEVELOPMENT	8,981	9,250	9,528	9,814	10,108	10,411
258	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	LASERFICHE LICENSING & MAINT	3,233	3,330	3,430	3,533	3,639	3,748
259	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	REMIT PLUS - CHECK SCANNER MAINT	3,241	3,441	3,544	3,650	3,760	3,873
260	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH NETWORK SUPPORT	51,299	52,838	54,423	56,056	57,738	59,470
261	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH SUPPORT - WORKSTATION	39,157	40,331	41,541	42,787	44,071	45,393
262	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	SOFTWARE SUBS / SUPPORT BUP.WEBF.REN	3,449	3,552	3,659	3,769	3,882	3,998
263	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	REMIT PLUS - CHECK SCANNER MAINT	1,078	1,110	1,143	1,177	1,212	1,248
264	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	AUTODIALER MAINTENANCE	1,078	1,110	1,143	1,177	1,212	1,248
265	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	FTP SERVICE	431	444	457	471	485	500
266	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	MANAGER PLUS MAINTENANCE	1,078	1,110	1,143	1,177	1,212	1,248
267	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	MANAGED SERVICES	12,932	13,300	13,720	14,192	14,716	15,293
268	1	Water - Admin	101 5220	DATA PROCESSING	101-5220-74001-000	Operating	Operating	3.0%	EDUCATION/SEMINARS	2,155	2,220	2,287	2,356	2,427	2,500

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
271	1	Water - Admin	101 5240	RISK MANAGEMENT	101-5240-50001-000	Operating	Operating	3.0%	RISK MANAGEMENT - REGULAR PAY	5,787	5,960	6,139	6,323	6,513	6,708
272	1	Water - Admin	101 5240	RISK MANAGEMENT	101-5240-51999-000	Operating	Operating	7.5%	RISK MANAGEMENT - BENEFIT PAY	962	1,034	1,112	1,195	1,285	1,381
273	1	Water - Admin	101 5240	RISK MANAGEMENT	101-5240-52999-000	Operating	Operating	7.5%	RISK MANAGEMENT - FRINGE BENEFIT PAY	3,629	4,202	4,517	4,856	5,220	5,612

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
275	1	Water - Admin	101 5260	INSURANCE	101-5260-72001-000	Operating	Operating	3.0%	LIABILITY INSURANCE	64,662	66,602	68,600	70,658	72,778	74,961
276	1	Water - Admin	101 5260	INSURANCE	101-5260-72021-000	Operating	Operating	3.0%	AUTO INSURANCE	6,121	6,305	6,494	6,689	6,890	7,097
277	1	Water - Admin	101 5260	INSURANCE	101-5260-72041-000	Operating	Operating	3.0%	PROPERTY INSURANCE	3,449	3,552	3,659	3,769	3,882	3,998
278	1	Water - Admin	101 5260	INSURANCE	101-5260-72061-000	Operating	Operating	3.0%	FIDELITY INSURANCE	359	370	381	392	404	416
279	1	Water - Admin	101 5260	INSURANCE	101-5260-72081-000	Operating	Operating	3.0%	INLAND MARINE	359	370	381	392	404	416

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
281	1	Water - Admin	101 5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	ANNUAL AUDIT CONTRACT	14,369	14,800	15,244	15,701	16,172	16,657
282	1	Water - Admin	101 5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	STATE CONTROLLER REPORT	718	740	762	785	809	833
283	1	Water - Admin	101 5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	SINGLE AUDIT REPORT	718	740	762	785	809	833
284	1	Water - Admin	101 5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	CONSULTANT - RATE REPLY ASSISTANT	2,155	2,220	2,287	2,356	2,427	2,500

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
286	1	Water - Admin	101 5300	LEGAL	101-5300-70001-000	Operating	Operating	3.0%	LEGAL	71,847	74,002	76,222	78,509	80,864	83,290

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
288	1	Water - Admin	101 5320	GROUNDWATER GUARDIAN	101-5320-58001-000	Operating	Operating	3.0%	GROUNDWATER GUARDIAN	10,777	11,100	11,433	11,776	12,129	12,493

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
290	1	Water - Admin	101 5340	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%	ADDITIONAL PROPERTY CLOSING	21,750	22,402	23,074	23,766	24,479	25,213
291	1	Water - Admin	101 5340	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%	EXISTING PROPERTY 6/30/14	122,572	126,435	130,228	134,055	138,159	142,304

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020						
293	1	Water - Admin	101 5380	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%	SICK LEAVE	89,333	92,013	94,773	97,616	100,544	103,560
294	1	Water - Admin	101 5380	BENEFITS	101-5380-51011-000	Operating	Operating	3.0%	W.C.I. INJURIES	718	740	762	785	809	833
295	1	Water - Admin	101 5380	BENEFITS	101-5380-51021-000	Operating	Operating	3.0%	VACATION	129,347	133,227	137,224	141,341	145,581	149,948
296	1	Water - Admin	101 5380	BENEFITS	101-5380-51031-000	Operating	Operating	3.0%	BEREAVEMENT	718	740	762	785	809	833
297	1	Water - Admin	101 5380	BENEFITS	101-5380-51041-000	Operating	Operating	3.0%	HOLIDAYS	92,124	94,888	97,735	100,667	103,687	106,798
298	1	Water - Admin	101 5380	BENEFITS	101-5380-51042-000	Operating	Operating	3.0%	OPTIONAL HOLIDAYS	25,125	25,879	26,655	27,455	28,279	29,127
299	1	Water - Admin	101 5380	BENEFITS	101-5380-51061-000	Operating	Operating	3.0%	JURY DUTY	718	740	762	785	809	833
300	1	Water - Admin	101 5380	BENEFITS	101-5380-51999-000	Operating	Operating	3.0%	REIMBURSEMENTS	216	222	229	236	243	250
301	1	Water - Admin	101 5380	BENEFITS	101-5380-51979-000	Operating	Operating	3.0%	BENEFIT PAY CLEARING	-337,869	(348,006)	(358,446)	(369,199)	(380,275)	(391,683)
302	1	Water - Admin	101 5380	BENEFITS	101-5380-52001-000	Operating	Operating	3.0%	HEALTH INS (INCL EAP)	488,149	502,794	517,878	533,414	549,416	565,888
303	1	Water - Admin	101 5380	BENEFITS	101-5380-52021-000	Operating	Operating	3.0%	DENTAL INS	34,063	35,085	36,138	37,222	38,339	39,489
304	1	Water - Admin	101 5380	BENEFITS	101-5380-52041-000	Operating	Operating	3.0%	VISION INS	5,638	5,807	5,981	6,160	6,345	6,535
305	1	Water - Admin	101 5380	BENEFITS	101-5380-52061-000	Operating	Operating	3.0%	LIFE INS	10,357	10,668	10,988	11,318	11,658	12,008

Mission Springs Water District Expenses Other than Major Capital Expenses - Water

Summary - Operating Fund table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and Non-Operating expenses.

Summary - Water Connection Fees table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020.

Summary - Restricted Reserve table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020.

Detail table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes various maintenance and repair items.

Water - DHS - TRANSMISSION & DISTRIBUTION table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes items like TRANS & DIST - REGULAR PAY, TRANS & DIST - OVERTIME PAY, etc.

Water - DHS - CUSTOMER ACCOUNTS table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes items like CUSTOMER ACCOUNTS - REGULAR PAY, CUSTOMER ACCOUNTS - BENEFIT PAY, etc.

Water - DHS - STANDBY OVERTIME table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Water - DHS - TAX ROLL PREP - STDBY table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Water - DHS - DEPRECIATION table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Water - DHS - OTHER EXPENSES table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes items like COUNTY ADMIN FEE, INTEREST ON CUSTOMER DE, etc.

Water - IDE - PUMPING table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes items like MATERIALS UNCLASSIFIED, OIL & LUBRICANTS, etc.

Water - IDE - TAX ROLL PREP - STDBY table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Water - IDE - DEPRECIATION table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Water - IDE - OTHER EXPENSES table with columns: FUND #, Cost Allocation Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020. Includes items like COUNTY ADMIN FEE, USDA 348K LOAN INTEREST EXPE, etc.

Mission Springs Water District
Expenses Other than Major Capital Expenses - Water

Line No.	Summary - Operating Fund									
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	1	Operating	6,610,296	7,447,046	8,354,183	8,719,604	9,123,013	9,549,457		
3	1	Non Operating	-	-	-	-	-	-		
4	1	Minor Capital	-	-	-	-	-	-		
5	1	Transfers	-	-	-	-	-	-		
6	1	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310		
7	1	New Bond Debt Service	115,739	244,470	726,197	812,244	883,167	948,412		
8	1	Existing SRF Debt Service	-	-	-	-	-	-		
9	1	New SRF Debt Service	-	-	-	-	-	-		
10		TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179		

Summary - Water Connection Fees										
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
11	2	Operating	-	-	-	-	-	-		
12		TOTAL	-	-	-	-	-	-		

Summary - Restricted Reserve										
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
14	3	Operating	-	-	-	-	-	-		
15		TOTAL	-	-	-	-	-	-		

Detail										
FUND #	Cost Allocation Code	Expense Code	Annual Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020

Sewer - COLLECTION															
447	1	Sewer - Coll	301 5620	COLLECTION	301-5620-50001-000	Operating	Operating	3.0%	COLLECTION - REGULAR PAY	0	-	-	-	-	-
448	1	Sewer - Coll	301 5620	COLLECTION	301-5620-51999-000	Operating	Operating	3.0%	COLLECTION - BENEFIT PAY	0	-	-	-	-	-
449	1	Sewer - Coll	301 5620	COLLECTION	301-5620-52999-000	Operating	Operating	3.0%	COLLECTION - FRINGE BENEFIT	0	-	-	-	-	-
450	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	COLLECTION REPAIR MATERIALS	0	-	-	-	-	-
451	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	SMALL TOOLS	0	-	-	-	-	-
452	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	SOLVENT AND CHEMICALS	0	-	-	-	-	-
453	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	TRAFFIC CONES AND SIGNS	0	-	-	-	-	-
454	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	CCTV MAINTENANCE & REPAIRS	0	-	-	-	-	-
455	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	1" X 600' JET HOSE	0	-	-	-	-	-
456	1	Sewer - Coll	301 5620	COLLECTION	301-5620-53401-000	Operating	Operating	3.0%	MANHOLE REPAIRS	0	-	-	-	-	-
457	1	Sewer - Coll	301 5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES (CCTV)	0	-	-	-	-	-
458	1	Sewer - Coll	301 5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	DOS PALMAS L.S. EMERGENCY GE	0	-	-	-	-	-
459	1	Sewer - Coll	301 5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	COLLECTION SYSTEM ANNUAL DIS	0	-	-	-	-	-
460	1	Sewer - Coll	301 5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	PEST CONTROL	0	-	-	-	-	-
461	1	Sewer - Coll	301 5620	COLLECTION	301-5620-59001-000	Operating	Operating	3.0%	M.L. & L.M. INTERSECTION (48	0	-	-	-	-	-
462	1	Sewer - Coll	301 5620	COLLECTION	301-5620-59001-000	Operating	Operating	3.0%		0	-	-	-	-	-

Sewer - TREATMENT															
463	1	Sewer - Treat	301 5640	TREATMENT	301-5640-50001-000	Operating	Operating	3.0%	TREATMENT - REGULAR PAY	0	-	-	-	-	-
464	1	Sewer - Treat	301 5640	TREATMENT	301-5640-50021-000	Operating	Operating	3.0%	TREATMENT - OVERTIME PAY	0	-	-	-	-	-
465	1	Sewer - Treat	301 5640	TREATMENT	301-5640-51999-000	Operating	Operating	3.0%	TREATMENT - BENEFIT PAY	0	-	-	-	-	-
466	1	Sewer - Treat	301 5640	TREATMENT	301-5640-52999-000	Operating	Operating	3.0%	TREATMENT - FRINGE BENEFIT	0	-	-	-	-	-
467	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	HORTON PLANT (PAPER SUPPLIES)	0	-	-	-	-	-
468	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	LABORATORY GLASSWARE	0	-	-	-	-	-
469	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	HORTON PLANT (JANITORIAL SUPPLIES)	0	-	-	-	-	-
470	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	SMALL TOOLS	0	-	-	-	-	-
471	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	SOLVENTS AND CHEMICALS	0	-	-	-	-	-
472	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	MISC LABORATORY	0	-	-	-	-	-
473	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	PLANT WASHDOWN HOSES AND NOZ	0	-	-	-	-	-
474	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	AUTO SAMPLER	0	-	-	-	-	-
475	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53341-000	Operating	Operating	3.0%	DIESEL FUEL - DOS PALMAS GEN	0	-	-	-	-	-
476	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53341-000	Operating	Operating	3.0%	DIESEL FUEL - HORTON GENERAT	0	-	-	-	-	-
477	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53361-000	Operating	Operating	3.0%	OIL AND GREASE	0	-	-	-	-	-
478	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53401-000	Operating	Operating	3.0%	PLANT MAINTENANCE MATERIALS	0	-	-	-	-	-
479	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53401-000	Operating	Operating	3.0%	VALVES	0	-	-	-	-	-
480	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53401-000	Operating	Operating	3.0%	WWTP BLDG MAINTENANCE	0	-	-	-	-	-
481	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53421-000	Operating	Operating	3.0%	VALVE REPLACEMENT	0	-	-	-	-	-
482	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	LABORATORY CERTIFICATION	0	-	-	-	-	-
483	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	DMV CLASS B LICENSE RENEWAL	0	-	-	-	-	-
484	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	DEPT OF ENV HEALTH HAZMAT PE	0	-	-	-	-	-
485	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	CERTIFICATE APPLICATION & TE	0	-	-	-	-	-
486	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	SCAQM PERMITS	0	-	-	-	-	-
487	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	RWQCB STORM PERMIT	0	-	-	-	-	-
488	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	CERTIFICATE RENEWALS	0	-	-	-	-	-
489	1	Sewer - Treat	301 5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	RWQCB HORTON AND DESERT CRES	0	-	-	-	-	-
490	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES	0	-	-	-	-	-
491	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	AUTO SAMPLER REPAIR PARTS	0	-	-	-	-	-
492	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ELECTRICAL MAINT/ANNUAL CLEA	0	-	-	-	-	-
493	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	CHECKMATE ANSWERING SERVICE	0	-	-	-	-	-
494	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ROUTINE LABORATORY TESTING	0	-	-	-	-	-
495	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	LAB SCALE MOISTURE ANALYZER	0	-	-	-	-	-
496	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	METER SERVICE/REPAIR	0	-	-	-	-	-
497	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	STANDBY GENERATOR MAINTENANC	0	-	-	-	-	-
498	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ATMOS. DETECTOR REPAIR/REPLACE	0	-	-	-	-	-
499	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56881-000	Operating	Operating	3.0%	ADT SECURITY - HORTON	0	-	-	-	-	-
500	1	Sewer - Treat	301 5640	TREATMENT	301-5640-56881-000	Operating	Operating	3.0%	ADT SECURITY - DESERT CREST	0	-	-	-	-	-
501	1	Sewer - Treat	301 5640	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	SLUDGE DISPOSAL	0	-	-	-	-	-
502	1	Sewer - Treat	301 5640	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	ELECTRIC UTILITY	0	-	-	-	-	-
503	1	Sewer - Treat	301 5640	TREATMENT	301-5640-60501-000	Operating	Operating	3.0%	TELEPHONE SERVICE	0	-	-	-	-	-
504	1	Sewer - Treat	301 5640	TREATMENT	301-5640-60501-000	Operating	Operating	3.0%	CELL PHONE SERVICE	0	-	-	-	-	-
505	1	Sewer - Treat	301 5640	TREATMENT	301-5640-60521-000	Operating	Operating	3.0%	T1 LINE - ACCESS SERVICE	0	-	-	-	-	-
506	1	Sewer - Treat	301 5640	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	CORBS AWARD FUNCTION	0	-	-	-	-	-
507	1	Sewer - Treat	301 5640	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	0	-	-	-	-	-
508	1	Sewer - Treat	301 5640	TREATMENT	301-5640-76001-000	Operating	Operating	3.0%	CWEA/CORBS DUES	0	-	-	-	-	-
509	1	Sewer - Treat	301 5640	TREATMENT	301-5640-76001-000	Operating	Operating	3.0%		0	-	-	-	-	-

Sewer - STANDBY OVERTIME															
510	1	Sewer - Admin	301 5680	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	3.0%	STANDBY - OVERTIME PAY	0	-	-	-	-	-

Sewer - TAX ROLL PREP - STDBY															
511	1	Sewer - Admin	301 5700	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	3.0%	TAX ROLL PREP - STANDBY	0	-	-	-	-	-

Sewer - DEPRECIATION									
512	1	Sewer - Admin	301 5720	DEPRECIATION	301-5720-80001-000	Operating	Operating		

Line No.	Summary - Operating Fund									
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	1	Operating								
2	1	Non Operating								
3	1	Minor Capital								
4	1	Transfers								
5	1	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310		
6	1	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412		
7	1	Existing SRF Debt Service	-	-	-	-	-	-		
8	1	New SRF Debt Service	-	-	-	-	-	-		
9	1	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179		

Summary - Water Connection Fees										
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
11	2	Operating								
12	2	TOTAL	-	-	-	-	-	-		

Summary - Restricted Reserve										
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
14	3	Operating								
15	3	TOTAL	-	-	-	-	-	-		

Detail											
FUND #	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
17					Detail						
18					LaSalle AD #11 Ph II	-	-	-	-	-	-
551					LaSalle 5.3m	-	-	-	-	-	-
552					LaSalle AD #12 Ph I	-	-	-	-	-	-
553					LaSalle AD #12 Ph II	-	-	-	-	-	-
554					Kansas State Bank	-	-	-	-	-	-
555					Kansas State Bank	-	-	-	-	-	-
556	1	Water - SOS	201	xxxx	xxxxx	xxxxx	1q Bond Debt	1nq Bond Debt	S	0.0%	Holman Capital / Bank of Rio Vista
557					CSWRCB SRF	13,177	12,702	12,208	11,692	11,155	10,595
558					City National AD #12, D1	-	-	-	-	-	-
559					Chromium 6 O&M Costs						
560	1	Water - Treat			Operating	Operating	3.0%	Chrome Well # 22 Treatment	0	0	0
561	1	Water - Treat			Operating	Operating	3.0%	Chrome Well # 24 Treatment	0	0	0
562	1	Water - Treat			Operating	Operating	3.0%	Chrome Well # 27 Treatment	0	0	280,750
563	1	Water - Treat			Operating	Operating	3.0%	Chrome Well # 29 Treatment	0	0	280,750
564	1	Water - Treat			Operating	Operating	3.0%	Chrome Well # 37 Treatment	0	0	289,173
565	1	Water - New Bond DS			Operating	Operating	3.0%	New Debt Service - Revenue Bonds	115,799	244,470	726,197
566	1	Water - Admin			Operating	Operating	3.0%	Additional Labor Costs (Fully Loaded)	525,000	540,750	556,973

Mission Springs Water District
Water CIP

Cost Escalation Factor	3.00%
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Line No:	Description	2015	2016	2017	2018	2019	2020
1	Capital Projects						
2	Production						
3	Project # 7 - Well 42	-	-	-	-	-	-
4	Project # 13 - 1400 Zone Well - Looks like 2006 well 3	-	-	-	-	-	-
5	Well 38 - 1240 Zone Well	-	-	-	-	-	-
6	Project # 23 - 1530 Zone Well	-	-	-	-	-	-
7	Project # 25 - 1530 Zone Well	-	-	-	-	-	-
8	Project # 38 - Future 1630 Zone Wells	-	-	-	-	-	-
9	Project # 42 - Future 1630 Zone Wells	-	-	-	-	-	-
10	Project # 48 - Future Z1800 Well	-	-	-	-	-	-
11	Well Rehabilitation	500,000	-	530,450	-	562,754	-
12	Desert Willows Water Main Replacement	-	206,000	1,060,900	-	-	-
13	Service Lines (Replacement)	50,000	51,500	53,045	54,636	56,275	57,964
14							
15	Treatment						
16	Chrome Well # 42 Treatment	-	-	-	-	-	-
17	Chrome Well # 22 Treatment	-	-	-	-	-	289,819
18	Chrome Well # 24 Treatment	-	-	-	-	-	266,633
19	Chrome Well # 27 Treatment	-	185,400	1,665,613	-	-	-
20	Chrome Well # 29 Treatment	-	257,500	2,387,025	-	-	-
21	Chrome Well # 37 Treatment	-	-	-	-	-	289,819
22							
23	Conveyance/Transmission						
24	Project # 1 - 12" Pipeline (Garnet Booster to Z913 Res)	-	-	-	-	-	-
25	Project # 3 - 16" Pipeline (Dillion and Karen to Z1070 I)	-	-	-	-	-	-
26	Project # 5 - 16" Pipeline (Hacienda to Quail Res)	-	-	-	-	-	-
27	Project # 16 - 8" Pipeline (HD Res and Booster)	-	-	-	-	-	-
28	Project # 18 - 12" thru 20" Pipeline (1400 Zone Well to)	-	-	-	-	-	-
29	Project # 19 - 24" Pipeline (8th St and Little Moronga t	-	-	-	-	-	-
30	Project # 20 - 24" Pipeline (Terrace Res to 1400 Zone	-	-	-	-	-	-
31	Project # 21 - 24" Pipeline (Pierson to 1400 Zone Res	-	-	-	-	-	-

Mission Springs Water District
Water CIP

Cost Escalation Factor	3.00%
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Line No:	Description	2015	2016	2017	2018	2019	2020
32	Project # 22 - 24" Pipeline (1400 Zone Well to System	-	-	-	-	-	-
33	Project # 27 - 12" Pipeline (Yucca Dr and Verbena Dr)	-	-	-	-	-	-
34	Project # 28 - 12"/24" Pipeline (Mission Lake Blvd & Ir	-	-	-	-	-	-
35	Project # 29 - 12" Pipeline (Mesquite Ave & 5th St)	-	-	-	-	-	-
36	Project # 30 - 12"/16" Pipeline (Mesquite Ave & 5th St	-	-	-	-	-	-
37	Project # 31 - 16" Pipeline (to future Z1530 Well)	-	-	-	-	-	-
38	Project # 32 - 16" Pipeline (to future Z1530 Well)	-	-	-	-	-	-
39	Project # 33 - 16" Pipeline (to future Z1530 Well)	-	-	-	-	-	-
40	Project # 34 - 16" Pipeline (Mission Lake Blvd & Club	-	-	-	-	-	-
41	Project # 35 - 20" Pipeline (between new Z1530 and e	-	-	-	-	-	-
42	Project # 36 - 24" Pipeline (from Z1530 Tank to Gatew	-	-	-	-	-	-
43	Project # 43 - Future Pipeline from Z1530 Tank to Z16	-	-	-	-	-	-
44	Project # 44 - Future Pipeline from Exist HNR tank to i	-	-	-	-	-	-
45	Project # 47 - Future Pipeline from Z1800 tank to Z16	-	-	-	-	-	-
46	Project - 1400 phase 2 (Mission Lakes to West Dr. 1	-	-	-	-	-	-
47							
48	Distribution						
49	Water Replacement Program (9,400 LF/Year)	1,100,000	1,133,000	1,166,990	1,202,000	1,238,060	1,275,201
50							
51	Storage						
52	Project # 2 - Z1070 2.5 MG Res	-	-	-	-	-	-
53	Project # 6 - Z1240 1.5 MG Res (Two Bunch Replacer	-	-	-	-	-	-
54	Project # 8 - Z1400 1.0 MG Res	-	-	-	-	-	-
55	Project # 9 - Z1400 5.0 MG Res	-	-	-	-	-	-
56	Project # 10 - Z1400 5.0 MG Res	-	-	-	-	-	-
57	Project # 24 - 1.0 MG Redbud Res	-	-	-	-	-	-
58	Project # 26 - 4.0 MG Res	-	-	-	-	-	-
59	Project # 37 - Future Z1630 Tank next to Highland Tai	-	-	-	-	-	-
60	Project # 39 - Future Z1630 Tank next to Vista Tank	-	-	-	-	-	-
61	Project # 40 - Future Z1630 Tank	-	-	-	-	-	-
62	Project # 45 - Future Z1800 Tank at NE corner of 348	-	-	-	-	-	-

Mission Springs Water District
Water CIP

Cost Escalation Factor	3.00%
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Line No:	Description	2015	2016	2017	2018	2019	2020
63	Project # 57 - Future Cottonwood Tank	-	-	-	-	-	-
64	Project # 58 - Future Cottonwood Tank	-	-	-	-	-	-
65	Project # 61 - Future Woodridge Tank	-	-	-	-	-	-
66							
67	Boosters						
68	Project # 4 - Garnet Booster Station	-	-	-	-	-	-
69	Project # 12 - High Desert View Booster Station	-	-	-	-	-	-
70	Project # 41 - Future High Northridge Booster Station	-	-	-	-	-	-
71	Project # 46 - Future Z1800 Booster Station	-	-	-	-	-	-
72	Project # 59 - Future Cottonwood Zone Emergency Bc	-	-	-	-	-	-
73							
74							
75	Total	\$ 1,650,000	\$ 1,833,400	\$ 6,864,023	\$ 1,256,636	\$ 1,857,090	\$ 2,179,435

Mission Springs Water District
CIP Funding

Line No:		2015	2016	2017	2018	2019	2020
1	Capital Project Costs	\$ 1,650,000	\$ 1,833,400	\$ 6,864,023	\$ 1,256,636	\$ 1,857,090	\$ 2,179,435
2							
3							
4	Funding Sources						
5	Restricted Reserve	-	-	-	-	-	-
6	Water Connection Fees	-	-	-	-	-	-
7	Operating Fund	-	-	-	30,576	846,527	1,249,777
8	New Bonds	1,650,000	1,833,400	6,864,023	1,226,060	1,010,562	929,658
9	New SRF	-	-	-	-	-	-
10							
11	Total Project Funding	\$ 1,650,000	\$ 1,833,400	\$ 6,864,023	\$ 1,256,636	\$ 1,857,090	\$ 2,179,435
12	Variance	\$ -					

Appendix B – Sewer Rate Study Schedules

Mission Springs Water District
Pro Forma with Debt Service Coverage and Fund Balance Reconciliation

Line No	Reference	2015	2016	2017	2018	2019	2020
Operating Fund							
1		0.00%	11.00%	11.00%	11.00%	5.00%	5.00%
		100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
2	Sch A - 2, Line 26	\$ 1,390,929	\$ 2,852,100	\$ 4,342,528	\$ 1,391,808	\$ 1,444,174	\$ 1,498,931
3	Sch A - 3, Line 2	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
4	Sch A - 3, Line 12	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
5	Calc	2,000	4,000	5,000	2,000	2,000	2,000
6		\$ 6,219,826	\$ 5,446,416	\$ 6,185,292	\$ 6,694,001	\$ 6,952,182	\$ 7,223,272
7	Sch A - 4, Line 2	(2,417,560)	(2,683,400)	(2,783,615)	(2,888,348)	(2,997,861)	(3,112,449)
8		\$ 3,802,267	\$ 2,763,016	\$ 3,401,677	\$ 3,805,653	\$ 3,954,321	\$ 4,110,823
9	Sch A - 3, Line 13	-	-	-	-	-	-
10	Sch A - 4, Line 4	-	-	-	-	-	-
11	Sch A - 6, Line 12	(1,260,000)	(189,700)	(4,844,060)	(1,181,917)	(1,230,740)	(1,346,191)
12	Sch A - 4, Line 5	-	-	-	-	-	-
13	Sch A - 4, Line 3	-	-	-	-	-	-
14	Sch A - 4, Line 6	(1,081,095)	(1,082,888)	(930,633)	(930,490)	(930,274)	(929,021)
15	Sch A - 4, Line 7	-	-	(577,705)	(1,640,880)	(1,738,551)	(1,778,317)
16		\$ 1,461,171	\$ 1,490,428	\$ (2,950,721)	\$ 52,367	\$ 54,757	\$ 57,294
17		\$ 2,852,100	\$ 4,342,528	\$ 1,391,808	\$ 1,444,174	\$ 1,498,931	\$ 1,556,225
18		431	591	183	183	183	183
19	Target	1,208,780	1,341,700	1,391,808	1,444,174	1,498,931	1,556,225
Debt Service Coverage Calculations:							
Revenue Bond Debt Service Coverage							
20		\$ 3,802,267	\$ 2,763,016	\$ 3,401,677	\$ 3,805,653	\$ 3,954,321	\$ 4,110,823
21		1,081,095	1,082,888	930,633	930,490	930,274	929,021
22		-	-	577,705	1,640,880	1,738,551	1,778,317
23		\$ 1,081,095	\$ 1,082,888	\$ 1,508,338	\$ 2,571,370	\$ 2,668,825	\$ 2,707,338
24		3.52	2.55	2.26	1.48	1.48	1.52
25		1.50	1.50	1.50	1.50	1.50	1.50
Parity Debt Service Coverage Test:							
26		\$ 3,802,267	\$ 2,763,016	\$ 3,401,677	\$ 3,805,653	\$ 3,954,321	\$ 4,110,823
27		1,082,888	1,082,888	1,508,338	2,571,370	2,668,825	2,707,338
28		3.51	2.55	2.26	1.48	1.48	1.52
29		1.50	1.50	1.50	1.50	1.50	1.50
Restricted Reserve							
30	Sch A - 2, Line 26	\$ 577,041	\$ 578,041	\$ 579,041	\$ 580,041	\$ 581,041	\$ 582,041
31	Sch A - 3, Line 15	-	-	-	-	-	-
32	Calc	1,000	1,000	1,000	1,000	1,000	1,000
33	Sch A - 4, Line 15	-	-	-	-	-	-
34	Sch A - 6, Line 10	-	-	-	-	-	-
35		\$ 578,041	\$ 579,041	\$ 580,041	\$ 581,041	\$ 582,041	\$ 583,041
Grants							
36	Sch A - 2, Line 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Sch A - 3, Line 16	-	6,605,000	-	-	-	-
38	Calc	-	-	-	-	-	-
39	Sch A - 4, Line 18	-	-	-	-	-	-
40	Sch A - 6, Line 9	-	(6,605,000)	-	-	-	-
41		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW DEBT - Assessment Funded							
42	Sch A - 2, Line 26	\$ 2,625,000	\$ 2,628,000	\$ -	\$ -	\$ -	\$ -
43	Sch A - 3, Line 17	-	-	-	-	-	-
44	Calc	3,000	3,000	-	-	-	-
45	Sch A - 4, Line 21	-	-	-	-	-	-
46	Sch A - 6, Line 8	-	(2,631,000)	-	-	-	-
47		\$ 2,628,000	\$ -	\$ -	\$ -	\$ -	\$ -

Mission Springs Water District
Beginning Fund Balance Reconciliation - Sewer

BEGINNING BALANCES					
Line No:		Operating Fund	Restricted Reserve	Grants	NEW DEBT - Assessment Funded
1	CURRENT ASSETS:				
2	Cash	\$ 803,782	\$ 577,041		\$ 2,625,000
3	Accounts receivable-	-			
4	Water and sewer	240,833			
5	Other	1,301,979			
6	Interest receivable	(4,425)			
7	Prepaid expenses	41,745			
8	Inventory	97,523			
	RESTRICTED ASSETS:				
	Cash	\$ 577,041			
9	Total Current Assets	\$ 3,058,478	\$ 577,041	\$ -	\$ 2,625,000
	CURRENT LIABILITIES:				
10	Accounts payable	\$ 222,254			
11	Accrued expenses	308,195			
12	Customer deposits	-			
13	Current portion of long-term debt	462,536			
14	Total Current Liabilities	\$ 992,985	\$ -	\$ -	\$ -
	Adjustments by JV:				
15	Removal of Inventories (Not Liquid)	(97,523)			
16	Removal of Restricted Cash for Capital	(577,041)			
17	Net Adjustments	\$ (674,564)	\$ -	\$ -	\$ -
18	Net Beginning Balances (Curr Assets less Current Liabilities - with Adjustments)	\$ 1,390,929	\$ 577,041	\$ -	\$ 2,625,000

Mission Springs Water District
Sewer Revenue

Line No:	Summary							
	Code	Description	2015	2016	2017	2018	2019	2020
1	RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
2	OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
3	TRIN	Transfers In	-	-	-	-	-	-
4	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
5	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
6	Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-
7	Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-
8	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000
9	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
10	INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000
11	INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-
12	INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-

Line No:	Detail							
	Code	Description	2015	2016	2017	2018	2019	2020
14		Operating Fund						
15								
16	RR1 - BEFORE GROWTH AND RATE INCR	Sewer Rate Revenue	\$ 3,775,588	\$ 3,775,588	\$ 4,190,903	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792
17	RR1 - Growth	Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18		Revenue Increase	0.00%	11.00%	11.00%	11.00%	5.00%	5.00%
19		Pct of Year Revenue Increase Effective	100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
20	RR1	Total Sewer Rate Revenue - After Revenue Increase	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
21		GENERAL DISTRICT						
22	TRIN	LOCAL GRANT REVENUE	-	-	-	-	-	-
23	OR	S.B.E. PROP TAX	16,311	16,311	16,311	16,311	16,311	16,311
24	OR	HOMEOWNERS PROP TAX STMT O.C.	1,702	1,702	1,702	1,702	1,702	1,702
25	OR	UNSECURED PROP TAX STMT O.C.	6,369	6,369	6,369	6,369	6,369	6,369
26	OR	SECURED PROP TAX STMT O.C.	113,399	113,399	113,399	113,399	113,399	113,399
27	OR	BBVA COMPASS ACCOUNT ANALYSI	502	502	502	502	502	502
28		LAIF INTEREST EARNED NON-RES	6,270	6,270	6,270	6,270	6,270	6,270
29		LAIF INTEREST EARNED CAPITAL	1,097	1,097	1,097	1,097	1,097	1,097
30		WATER DISTRICT - DHS						
31	NA	WATER SERVICE CHARGE RESIDENT	-	-	-	-	-	-
32	NA	WATER SERVICE CHARGE COMMERCIAL	-	-	-	-	-	-
33	NA	METER CHARGE LANDSCAPE & IRRIGATION	-	-	-	-	-	-
34	NA	WATER SERVICE CHARGE CONSTRUCTION	-	-	-	-	-	-
35	NA	WATER CONSUMPTION CHARGE RESIDENTIAL	-	-	-	-	-	-
36	NA	WATER CONSUMPTION CHARGE COMMERCIAL	-	-	-	-	-	-
37	NA	CONSUMPTION CHARGE LANDSCAPE	-	-	-	-	-	-
38	NA	WATER CONSUMPTION CHARGE CONSTRUCTION	-	-	-	-	-	-
39	NA	RECONNECT/DISCONNECT FEES	-	-	-	-	-	-
40	NA	BACKFLOW MAINTENANCE FEES	-	-	-	-	-	-
41	NA	R.P. DEVICES & DBL CHECK INS	-	-	-	-	-	-
42	NA	FIRE FLOW CHARGES	-	-	-	-	-	-
43	NA	FIRE FLOW TESTING	-	-	-	-	-	-
44	NA	UNAUTHORIZED WATER USE PENAL	-	-	-	-	-	-
45	NA	RETURNED CHECK SERVICE CHARGES	-	-	-	-	-	-
46	NA	DELINQUENT CHARGES	-	-	-	-	-	-
47	NA	LIEN FEES RECORDING/RELEASE	-	-	-	-	-	-
48	NA	WATER STANDBY CHARGES (26.80	-	-	-	-	-	-
49	NA	SITE RENT MWVE DISH - COX GA	-	-	-	-	-	-
50	NA	SITE RENT MWVE DISH - T MOBL	-	-	-	-	-	-
51	NA	INFILL (10 X 4353)	-	-	-	-	-	-
52	NA	NON-RESTRICTED INTEREST INCOME	-	-	-	-	-	-
53	NA	LAIF INTEREST INCOME CAPITAL	-	-	-	-	-	-
54	NA	04-4866 SECURED PROP TAX SEC	-	-	-	-	-	-
55	NA	04-4853 S.B.E. PROPERTY TAX	-	-	-	-	-	-
56	NA	04-4853 UNSECURED PROP TAX SEC	-	-	-	-	-	-
57	NA	04-4856 SECURED PROP TAX SEC	-	-	-	-	-	-
58	NA	04-4856 UNSECURED PROP TAX S	-	-	-	-	-	-
59	NA	04-4855 UNSECURED PROP TAX S	-	-	-	-	-	-
60	NA	04-4855 HOMEOWNERS PROP TAX	-	-	-	-	-	-
61	NA	04-4855 SECURED PROP TAX SEC	-	-	-	-	-	-
62	NA	04-4856 HOMEOWNERS PROP TAX	-	-	-	-	-	-
63	NA	04-4854 HOMEOWNERS PROP TAX	-	-	-	-	-	-
64	NA	04-4866 HOMEOWNERS PROP TAX	-	-	-	-	-	-
65	NA	04-4866 UNSECURED PROP TAX S	-	-	-	-	-	-
66	NA	04-4853 HOMEOWNERS PROP TAX	-	-	-	-	-	-
67	NA	04-4854 UNSECURED PROP TAX SEC	-	-	-	-	-	-
68	NA	04-4854 SECURED PROP TAX SEC	-	-	-	-	-	-
69	NA	04-4853 SECURED PROP TAX SEC	-	-	-	-	-	-
70		WATER DISTRICT -IDE						
71	NA	WATER SERVICE CHARGE RESIDEN	-	-	-	-	-	-
72	NA	WATER SERVICE CHARGE COMMERC	-	-	-	-	-	-
73	NA	WATER CONSUMPTION CHARGE RES	-	-	-	-	-	-
74	NA	WATER CONSUMPTION CHARGE COM	-	-	-	-	-	-
75	NA	RECONNECT/DISCONNECT FEES	-	-	-	-	-	-
76	NA	BACKFLOW MAINTENANCE FEES	-	-	-	-	-	-

Mission Springs Water District
Sewer Revenue

Line No:	Summary							
	Code	Description	2015	2016	2017	2018	2019	2020
1								
2	RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
3	OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
4	TRIN	Transfers In	-	-	-	-	-	-
5	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
6	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
7	Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-
8	Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-
9	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000
10	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
11	INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000
12	INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-
13	INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-

Detail								
	Code	Description	2015	2016	2017	2018	2019	2020
77	NA	FIRE FLOW CHARGES	-	-	-	-	-	-
78	NA	FIRE FLOW TESTING	-	-	-	-	-	-
79	NA	RETURNED CHECK SERVICE CHARG	-	-	-	-	-	-
80	NA	DELINQUENT CHARGES	-	-	-	-	-	-
81	NA	LIEN RECORDING/RELEASE FEES	-	-	-	-	-	-
82	NA	WATER STANDBY CHARGES (26.80	-	-	-	-	-	-
83	NA	LAIF INTEREST INCOME CAPITAL	-	-	-	-	-	-
84	NA	S.B.E. PROP TAX SEC EST	-	-	-	-	-	-
85	NA	04-4867 SECURED PROP TAX SEC	-	-	-	-	-	-
86	NA	04-4867 HOMEOWNERS PROP TAX	-	-	-	-	-	-
87	NA	04-4867 UNSECURED PROP TAX S	-	-	-	-	-	-

88		SEWER DISTRICT	-	-	-	-	-	-
89	Rate Revenue - Captured Above	RESIDENTIAL SEWER SERVICE	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000
90	Rate Revenue - Captured Above	COMMERCIAL SEWER SERVICE	640,000	640,000	640,000	640,000	640,000	640,000
91	OR	SEWER STANBY CHARGES @ \$10	12,000	12,000	12,000	12,000	12,000	12,000
92	OR	FATS, OIL & GREASE PERMITS	3,000	3,000	3,000	3,000	3,000	3,000
93	OR	INFILL CONNECTIONS (5 @ \$2520)	12,600	12,600	12,600	12,600	12,600	12,600
94	OR	FRONT FOOTAGE	913,848	-	-	-	-	-
95		this is interfund stuff - bal to zero in om exp						
96	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNERS PHASE V	35,064	35,064	35,064	35,064	35,064	35,064
97	THIS IS DEBT SVC - NA	INTEREST EARNED NON-RESTRICT	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
98	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	8,410	8,410	8,410	8,410	8,410	8,410
99	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	48,970	48,970	48,970	48,970	48,970	48,970
100	THIS IS DEBT SVC - NA	INT EARNED AD #11 BONDS OWNE	32,950	32,950	32,950	32,950	32,950	32,950
101	THIS IS DEBT SVC - NA	INT EARNED AD #11 BONDS OWNE	37,264	37,264	37,264	37,264	37,264	37,264
102	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	61,480	61,480	61,480	61,480	61,480	61,480
103	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	100,474	100,474	100,474	100,474	100,474	100,474
104	THIS IS DEBT SVC - NA	INT EARNED FINANCIAL ASSISTA	1,200	1,200	1,200	1,200	1,200	1,200
105	OR	LAIF INT EARNED CAPITAL RESE	12,400	12,400	12,400	12,400	12,400	12,400
106	OR	04-4869 SEC PROP TAX STMT O.	239,639	239,639	239,639	239,639	239,639	239,639
107	OR	04-4869 S.B.E. PROPERTY TAX	23,411	23,411	23,411	23,411	23,411	23,411
108	OR	04-4869 HOMEOWNERS PROP TAX	3,597	3,597	3,597	3,597	3,597	3,597
109	OR	04-4869 UNSECURED PROP TAX S	12,460	12,460	12,460	12,460	12,460	12,460
110	Moved to own fund	STATE REVENUE GRANT		see below	for D2 and J1 projects and solar project			

111	OR	Assessment District Revenue - MATT WILL PROVIDE DETAI	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
112		Detailed Assessment District Revenue Projections from Staff						
113		AD #4	7,000	7,000	7,000	7,000	7,000	7,000
114		AD #7	10,000	10,000	10,000	10,000	10,000	10,000
115		ID-E	n/a	n/a	n/a	n/a	n/a	n/a
116		AD #11-Ph1	104,000	104,000	104,000	104,000	104,000	104,000
117		AD #11-Ph2	124,000	124,000	124,000	124,000	124,000	124,000
118		LM Sewer	n/a	n/a	n/a	n/a	n/a	n/a
119		AD #12-Ph1	133,000	133,000	133,000	133,000	133,000	133,000
120		AD #12-Ph2	104,000	104,000	104,000	104,000	104,000	104,000
121		Belt Press	n/a	n/a	n/a	n/a	n/a	n/a
122		80 Acres Land	n/a	n/a	n/a	n/a	n/a	n/a
123		AD #12-Ph3	17,000	17,000	17,000	17,000	17,000	17,000
124		AD #12-Ph4	297,000	297,000	297,000	297,000	297,000	297,000
125		AD #12-Ph5	85,000	85,000	85,000	85,000	85,000	85,000
126		AD #12-Ph6	190,000	190,000	190,000	190,000	190,000	190,000
127		Total	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000

128		<u>Interest Earning Calculation</u>						
129		Average Balance	\$ 695,000	\$ 1,426,000	\$ 2,171,000	\$ 696,000	\$ 722,000	\$ 749,000
130		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
131	INT - Fund 1	Projected Interest Earnings	\$ 2,000	\$ 4,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000

132		Sewer Connection Fee Fund						
133		Operating Revenue						
134		Non Operating Revenue	-	-	-	-	-	-
135		Transfers In	-	-	-	-	-	-
136	Sources - Fund 2	Total Sources	-	-	-	-	-	-

Mission Springs Water District
Sewer Revenue

Line No:	Summary							
	Code	Description	2015	2016	2017	2018	2019	2020
1								
2	RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
3	OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
4	TRIN	Transfers In	-	-	-	-	-	-
5	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
6	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
7	Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-
8	Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-
9	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000
10	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
11	INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000
12	INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-
13	INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-

Line No:	Detail							
	Code	Description	2015	2016	2017	2018	2019	2020
137		<u>Interest Earnings Calculation</u>						
138		Average Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
140	INT - Fund 2	Projected Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141		<u>Restricted Reserve</u>						
142		Operating Revenue						
143		Non Operating Revenue	-	-	-	-	-	-
144		Transfers In	-	-	-	-	-	-
145	Sources - Fund 3	Total Sources	-	-	-	-	-	-
146		<u>Interest Earnings Calculation</u>						
147		Average Balance	\$ 289,000	\$ 289,000	\$ 290,000	\$ 290,000	\$ 291,000	\$ 291,000
148		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
149	INT - Fund 3	Projected Interest Earnings	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
150		<u>Grants</u>						
151		Operating Revenue	-	6,605,000	for D2 and J1 projects and solar project			
152		Non Operating Revenue	-	-	-	-	-	-
153		Transfers In	-	-	-	-	-	-
154	Sources - Fund 4	Total Sources	-	6,605,000	-	-	-	-
155		<u>Interest Earnings Calculation</u>						
156		Average Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
158	INT - Fund 4	Projected Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159		<u>NEW DEBT - Assessment Funded</u>						
160		Operating Revenue						
161		Non Operating Revenue	-	-	-	-	-	-
162		Transfers In	-	-	-	-	-	-
163	Sources - Fund 5	Total Sources	-	-	-	-	-	-
164		<u>Interest Earnings Calculation</u>						
165		Average Balance	\$ 1,313,000	\$ 1,314,000	\$ -	\$ -	\$ -	\$ -
166		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
167	INT - Fund 5	Projected Interest Earnings	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -

Mission Springs Water District Expenses Other Than Major Capital Expenses - Sewer

Summary - Operating Fund table with columns: Line No., FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating, Non Operating, Minor Capital, Transfers, Existing Bond Debt Service, New Bond Debt Service, Existing SRF Debt Service, New SRF Debt Service.

Summary - Sewer Connection Fee Fund table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - Restricted Reserve table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - Grants table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - NEW DEBT - Assessment Funded table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Detail table with columns: FUND #, Cost Allocation Code, Cost Escalation Factor Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

General District - CUSTOMER ACCOUNTS table with columns: FUND #, Sewer - CS, CUSTOMER ACCOUNTS, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for CUSTOMER ACCOUNTS - REGULAR, CUSTOMER ACCOUNTS - BENEFIT, CUSTOMER ACCOUNTS - FRINGE B, CHECK SCANNER MAINTENANCE, INFOSEND BILLING OUTSOURCING, NOTARY DUES, INSURANCE & SUP, CHECKFREE PAYMENT SERVICES, MASTER METER COMPUTER SUPPORT, FOLIOS, ENVELOPES, TRAINING & SEMINARS - FRONT, LIEN RELEASES, COLLECTION CO, TAX ROLL PREP - DELINQUENT ASSMNT.

General District - BUILDINGS & GROUNDS table with columns: FUND #, Sewer - Admin, BUILDINGS & GROUNDS, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for BUILDING & GROUNDS - REGULAR, BUILDING & GROUNDS - BENEFIT, BUILDING & GROUNDS - FRINGE, SHOP BUILDING REPAIR MATERIALS, ADMIN BUILDING ELECTRICAL REPAIR, SHOP BUILDING ELECTRICAL REPAIR, SWAMP COOLER REPAIR MATERIAL, REMOTE/OTHER SITES MAINT, REMOTE GATE OPENERS, KEYS/MASTER LOCKS, IRRIGATION SUPPLIES, ADMIN BUILDING REPAIR MATERIALS, CONTRACT LABOR - BLDGS & GROUNDS, ADMIN BUILDING CLEANING SERV, ADMIN PEST CONTROL, DISTRICT YARD PEST CONTROL, ADT SECURITY - ADMIN BLDG, DESERT VALLEY DISPOSAL - ADM, DUMP FEES, TRAINING AND SEMINARS.

General District - VEHICLE MAINTENANCE table with columns: FUND #, Sewer - Admin, VEHICLE MAINTENANCE, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for VEHICLE MAINTENANCE - REGULAR PAY, VEHICLE MAINTENANCE - BENEFIT PAY, VEHICLE MAINTENANCE - FRINGE BENEFIT PAY, UNLEADED GASOLINE, DIESEL FUEL, OIL AND LUBRICANTS, VEHICLE AND EQUIPMENT REPAIR, TIRES, TUBES AND REPAIRS, SMALL TOOLS, WELDING GASES, WELDING SUPPLIES (EXCEPT GASES), CONTRACT LABOR - VEHICLE MAINTENANCE, WASTE OIL AND DRUM REMOVAL, FUEL TANK TREATMENT, VEHICLE SMOG CERTIFICATION, RADIO REPAIR, WINDSHIELD GLASS REPAIR/REPLACE, TRAINING SEMINARS.

General District - CENTRAL SERVICES table with columns: FUND #, Sewer - Admin, CENTRAL SERVICES, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for CENTRAL SERVICES - REGULAR PAY, CENTRAL SERVICES - BENEFIT PAY, CENTRAL SERVICES - FRINGE BENEFIT PAY, GENERAL DISTRICT SAFETY MATERIALS, TOILETRIES & JANITORIAL - ADMIN BLDG, HYDRATION SUPPLEMENT, FIELD SAFETY SUPPLIES, JANITORIAL SUPPLIES, EMPLOYEE GOODWILL, BOOTS FOR FIRE FIGHTER OUYEES, PAYROLL & ACCOUNTS PAYABLE, PAPER GOODS - ADMIN BLDG, POSTAGE MATERIALS & CHARGES, COFFEE SERVICE & SUPPLIES, PNC/N, UNIFORMS, PRINTER SUPPLIES, INVENTORY ISSUE FORMS, CORP YARD PEST SERVICE, PAPER SUPPLIES (TOILETRIES), OFFICE SUPPLIES, METER POSTAGE, SHIPPING SUPPLIES, FREIGHT OUT, GENERAL DISTRICT SAFETY TRAINING, GENERAL DISTRICT SAFETY OUTS, NOTARY SUPPLIES, FIRE EXTINGUISHER SERVICE, SHREDDING SERVICE, ARMORED CAR SERVICE, BANK SERVICE CHARGES, CREDIT CARD MERCHANT DISCOUNT, RETURN CHECK CHARGES, STATE UNEMPLOYMENT PENALTIES & INTEREST, COUNTY ADMIN CHARGES 1/4% OF 387,463, PRODUCTION EQUIPMENT MAINT/F, TELEPHONE SYSTEM MAINT & CHARGES, COPER SERVICE CONTRACT, POSTAGE MATERIALS, ELECTRIC UTILITY, TELEPHONE SERVICE - ADMIN, CELL PHONE SERVICE - ADMIN, SO CAL GAS SERVICE, TRAINING & SEMINARS.

General District - ADMINISTRATION table with columns: FUND #, Sewer - Admin, ADMINISTRATION, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for ADMINISTRATION - REGULAR PAY, ADMINISTRATION - BENEFIT PAY, ADMINISTRATION - FRINGE BENEFIT PAY, MISC MATERIALS, CABOT MUSEUM DINNER, CONSULTING SERVICES, LEGAL AID, GAF PHYSICAL, SEMINARS - EXECUTIVE ASSISTANT, TRAVEL - GM TRAVEL SERVICE, TRAVEL, SEMINARS, CONF. WORK, TRAVEL AND TRAINING - CAROL, MEALS - GM DISTRICT BUSINESS, DVA MEMBERSHIP, UWV, LAFCO EXPENSES, MSHCP ENTRY COST SHARE ANNUAL AMORT FOR 75 Y, UNITED WAY FUNCTIONS, AWWA MEMBERSHIP, CIVEP MEMBERSHIP, CVAG & E E, WEF, PSDRCVA, GROUNDWATER FOUNDATION MEMBERSHIP, ACEE, MISC DUES & SUBSCRIPTIONS.

Mission Springs Water District Expenses Other than Major Capital Expenses - Sewer

Summary - Operating Fund table with columns: Line No, FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Non Operating, Minor Capital, Transfers, Existing Bond Debt Service, New Bond Debt Service, Existing SRF Debt Service, New SRF Debt Service.

Summary - Sewer Connection Fee Fund table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - Restricted Reserve table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - Grants table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Summary - NEW DEBT - Assessment Funded table with columns: FUND #, Expense Code, Description, 2015, 2016, 2017, 2018, 2019, 2020. Includes rows for Operating and TOTAL.

Detail table header with columns: FUND #, Cost Allocation Code, Cost Escalation Factor Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, 2015, 2016, 2017, 2018, 2019, 2020.

Detail rows 147-150: ADMINISTRATION expenses including CSDA MEMBERSHIP, BIA MEMBERSHIP, RIV CO WATER TASK FORCE SUPPORT, ACWA MEMBERSHIP.

Detail rows 151-159: BOARD OF DIRECTORS expenses including BOARD OF DIRECTORS - REGULAR PAY, BOARD OF DIRECTORS - BENEFIT PAY, BOARD OF DIRECTORS - FRINGE BENEFIT PAY, DIRECTORS FEES, TRAVEL, SEMINARS, CONF, TRAINING, EVENT FEES, CHAMBER MIXERS.

Detail rows 160-196: PUBLIC AFFAIRS expenses including PUBLIC AFFAIRS - REGULAR PAY, PUBLIC AFFAIRS - BENEFIT PAY, PUBLIC AFFAIRS - FRINGE BENEFIT PAY, PRINTING SUPPLIES, AWARDS, CLASSROOM MATERIALS, BOTTLED WATER-CABOT'S MUSEUM, CONSERVATION OUTREACH PROGRAM, EVENT FEES, CHAMBER MIXERS, UMW COMPLIANCE - PROGRAM EXPENSES, ART SUPPLIES FOR LOBBY, UMW COMPLIANCE - IMPL WATER WISE PROG, GRAPHIC ARTS & CONSULTING, OUTSIDE SERVICES, SPANISH CONSULTING, DATA COLLECTION - PUBLIC OUTREACH, GENERAL CONSULTING, CABLE, SPONSORSHIPS, GEN PUB OUTREACH - EMAIL DBASE, WEB DEVELOPMENT, PRINTING & POSTAGE - CCR, MATERIAL FOR LITERATURE RACK, PRINTED MATERIALS-GENERAL, BILLING INSERTS-NEWSLETTER ANNOUNCEMENT, I-STOCK IMAGES, PUBLIC OUTREACH-ADVERTISING, TRAVEL EDUCATION - SOULIERRE, CHAMBER EVENTS - MIXER, ADDITIONAL MEMBERSHIPS, GROUNDWATER FOUNDATION MEMBERSHIP, CHAMBER OF COMMERCE DUES, PRSA DUES, CHAMBER EVENTS - LSPH BFASD, DESERT SUN/PUBLIC RECORD SUB, GROUNDWATER/PRP PUBLICATIONS.

Detail rows 197-212: HUMAN RESOURCES expenses including HUMAN RESOURCES - REGULAR PAY, HUMAN RESOURCES - BENEFIT PAY, HUMAN RESOURCES - FRINGE BENEFIT PAY, GIFT CERTIFICATES FOR THANKS, WATCHES FOR PERFECT ATTENDANCE, WEINHOFF YEARLY MONITORING, EMPLOYEE WORKING REFRESHMENT, CONTRACT LABOR - HUMAN RESOURCES, EMPLOYEE ADVERTISING, PHYSICIAN COMMERCIAL DRIVERS, PRE-EMPLOYMENT PHYSICALS/DRO, AID AND TRAINING TOOLS, CHAMBER EVENTS - COMMERCIAL MEMBERSHIP, VRHM MEMBERSHIP, HR BOOKS/PUBLICATIONS.

Detail rows 213-241: ENGINEERING expenses including ENGINEERING - REGULAR PAY, ENGINEERING - BENEFIT PAY, ENGINEERING - FRINGE BENEFIT PAY, OFFICE SUPPLIES, SMALL TOOLS, CERTIFICATION RENEWALS, RIVCOB ANNUAL WATER PERMIT, GIS ANNUAL DATA UPDATED FOR NOBEL - GEOVIEWER HOSTING - ANNUAL, ERII - HVCOR LICENSING - ANNUAL, NOBEL - ASSESSOR PARCEL MAPS - ANNUAL, WATER & SEWER CAD SOFTWARE MAINT, REQUEST FOR INFORMATION, MAP UPDATES & PRINTING WATER, ANNUAL MAINT DRAWINGS FOR DE, AUTOCAD SOFTWARE MAINT (LICENCES), CITY/COUNTY ENCROACHMENT FEE, FEDEX SHIPPING SERVICES, GENERAL ENGINEERING-CONTRACT, CONTRACT LABOR-ENGINEERING SERVICES, CONTRACT LABOR-INSPECTION, NOBEL LPAD LICENSES, CONTRACT LABOR-ENGINEERING SERVICES, DATA PROCESSING, PRODUCTION/COPYING SERVICES, CELL PHONES, TRAINING/SEMINARS, LICENSING, CHAMBER MIXERS/MEETINGS, LUNCHEONS, PUBLICATIONS, STANDARD BOOKS.

Detail rows 242-245: ACCOUNTING expenses including ACCOUNTING - REGULAR PAY, ACCOUNTING - BENEFIT PAY, ACCOUNTING - FRINGE BENEFIT PAY.

Detail rows 246-271: DATA PROCESSING expenses including TAX ROLL PREPARATION AD #7, TAX ROLL PREPARATION AD #7, TAX ROLL PREPARATION AD #7, CODE SECTION 163 REPORTING, TAX ROLL PREPARATION AD #11, TAX ROLL PREPARATION AD #12, WIRELESS SUPPORT, INTERNET ACCESS - SPRINT T1, UNIDATA MAINTENANCE, UNIDATA LICENSES, UNIMTECH - PHONE SUPPORT, HACKER SAFE SUBSCRIPTION, FIREWALL SUPPORT/MAINTENANCE, ANNUAL MAINT FOR UNIDATA TOOLS, UNIMTECH SUPPORT - WEB DEVELOPMENT, UNIMTECH SUPPORT - LICENSING & MAINT, VIRE ANTIVIRUS, UNIMTECH NETWORK SUPPORT, UNIMTECH SUPPORT - WORKSTATION, SOFTWARE SUBS / SUPPORT BUP,WEB,REMSPU, REMIT PLUS - CHECK SCANNER MAINT, AUTODRAWER MAINTENANCE, FTP SERVICE, MANAGER PLUS MAINTENANCE, MANAGED SERVICES.

Mission Springs Water District Expenses Other than Major Capital Expenses - Sewer

Summary - Operating Fund, Summary - Sewer Connection Fee Fund, Summary - Restricted Reserve, Summary - Grants, Summary - NEW DEBT - Assessment Funded. Includes columns for Fund #, Expense Code, Description, and years 2015-2020.

Detail table with columns: Fund #, Cost Allocation Code, Cost Escalation Factor Code, Expense Code, Annual Expense Escalation Factor, EXPENSES, and years 2015-2020. Includes sub-sections like General District - RISK MANAGEMENT, General District - INSURANCE, etc.

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020		
Summary - Operating Fund											
1	1	Operating	Operating	2,417,560	2,683,400	2,783,615	2,888,348	2,997,861	3,112,449		
2	1	Non Operating	Non Operating	-	-	-	-	-	-		
3	1	Minor Capital	Minor Capital	-	-	-	-	-	-		
4	1	Transfers	Transfers	-	-	-	-	-	-		
5	1	Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021		
6	1	New Bond Debt Service	New Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317		
7	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-		
7	1	New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-		
			TOTAL	3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787		
Summary - Sewer Connection Fee Fund											
8	2	Operating	Operating	-	-	-	-	-	-		
9	2	Non Operating	Non Operating	-	-	-	-	-	-		
10	2	Minor Capital	Minor Capital	-	-	-	-	-	-		
			TOTAL	-	-	-	-	-	-		
Summary - Restricted Reserve											
11	3	Operating	Operating	-	-	-	-	-	-		
12	3	Non Operating	Non Operating	-	-	-	-	-	-		
13	3	Minor Capital	Minor Capital	-	-	-	-	-	-		
			TOTAL	-	-	-	-	-	-		
Summary - Grants											
14	4	Operating	Operating	-	-	-	-	-	-		
15	4	Non Operating	Non Operating	-	-	-	-	-	-		
			TOTAL	-	-	-	-	-	-		
Summary - NEW DEBT - Assessment Funded											
17	5	Operating	Operating	-	-	-	-	-	-		
18	5	Non Operating	Non Operating	-	-	-	-	-	-		
19	5	Minor Capital	Minor Capital	-	-	-	-	-	-		
			TOTAL	-	-	-	-	-	-		
Detail											
FUND #	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
20					Detail						
21	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	GATE VALVE REPLACEMENT/MAINT	0	-	-
22	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	METER RECAP MATERIALS	0	-	-
23	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	FIRE HYDRANT MAINTENANCE	0	-	-
24	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	SEWER EASEMENT SERVICE LINE R	0	-	-
25	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	TOOL REPLACEMENT	0	-	-
26	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	METER READING EQUIP REPAIR/REPLACEMENT	0	-	-
27	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	Operating	3.0%	SMALL TOOL REPLACEMENT	0	-	-
28	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5360-000	Operating	Operating	3.0%	COLD MIX ASPHALT	0	-	-
29	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5360-000	Operating	Operating	3.0%	HOT MIX ASPHALT	0	-	-
30	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5362-000	Operating	Operating	3.0%	TYPE II BASE MATERIAL	0	-	-
31	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	Operating	3.0%	ENCROACHMENT PERMITS FOR CIT	0	-	-
32	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	Operating	3.0%	ANNUAL BLANKET PERMIT FOR CI	0	-	-
33	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	Operating	3.0%	CERTIFICATION NEW & RENEWAL	0	-	-
34	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	MAINLINE ABANDONMENT	0	-	-
35	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	BEE REMOVAL	0	-	-
36	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	CHOCOMATE ANSWERING SERVICE	0	-	-
37	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	UNDERGROUND SERVICE ALERT	0	-	-
38	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	CONTRACT LABOR - TRANS & DIST	0	-	-
39	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	Operating	3.0%	ASBESTOS PIPE TRANSPORT, DIS	0	-	-
40	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5656-000	Operating	Operating	3.0%	ADT SECURITY - DISTRICT YARD	0	-	-
41	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5652-000	Operating	Operating	3.0%	DESERT VALLEY DISPOSAL - DIS	0	-	-
42	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5652-000	Operating	Operating	3.0%	DUMP FEES	0	-	-
43	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6051-000	Operating	Operating	3.0%	TELEPHONE SERVICE - CORP YAR	0	-	-
44	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6051-000	Operating	Operating	3.0%	PAGER SERVICE - OPERATIONS	0	-	-
45	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6052-000	Operating	Operating	3.0%	CELL PHONE SERVICE - OPERATI	0	-	-
46	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-7400-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	0	-	-
47	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-5000-000	Operating	Operating	3.0%	Water - DHS - CUSTOMER ACCOUNTS			
48	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-5199-000	Operating	Operating	3.0%	CUSTOMER ACCOUNTS - REGULAR PAY	0	-	-
49	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-5199-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - BENEFIT PAY	0	-	-
50	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-5299-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - FRINGE BENEFIT PAY	0	-	-
51	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-7400-000	Operating	Operating	3.0%	TRAINING & SEMINARS; CERTIFICATES	0	-	-
52	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-7400-000	Operating	Operating	3.0%	BACKFLOW FOUNDATION MEMBERSHIP	0	-	-
53	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-7800-000	Operating	Operating	3.0%	TRADE PUBLICATIONS	0	-	-
54	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-8200-000	Operating	Operating	3.0%	CASH OVER/SHORT ADJUSTMENT	0	-	-
55	1	Water - Admin	STANDBY OVERTIME	201-5500-5002-000	Operating	Operating	3.0%	Water - DHS - STANDBY OVERTIME			
56	1	Water - Admin	STANDBY OVERTIME	201-5500-5002-000	Operating	Operating	3.0%	STANDBY OVERTIME	0	-	-
57	1	Water - Admin	TAX ROLL PREP - STDBY	201-5520-6800-000	Operating	Operating	3.0%	Water - DHS - TAX ROLL PREP - STDBY			
58	1	Water - Admin	TAX ROLL PREP - STANDBY	201-5520-6800-000	Operating	Operating	3.0%	TAX ROLL PREP - STANDBY	0	-	-
59	1	Water - Admin	DEPRECIATION	201-5560-8000-000	Operating	Operating	3.0%	Water - DHS - DEPRECIATION			
60	1	Water - Admin	DEPRECIATION	201-5560-8000-000	Operating	Operating	3.0%	EXISTING PROPERTY 6/30/14	0	-	-
61	1	Water - Admin	DEPRECIATION	201-5560-8000-000	Operating	Operating	3.0%	ADDITIONAL PROPERTY CLOSING 6/30/14	0	-	-
62	0	Water - Admin	OTHER EXPENSES	201-5600-5616-000	Operating	Operating	3.0%	Water - DHS - OTHER EXPENSES			
63	0	Water - Admin	OTHER EXPENSES	201-5600-9200-000	Operating	Operating	3.0%	COUNTY ADMIN FEE 1/4% OF 492,638	0	-	-
64	0	Water - Admin	OTHER EXPENSES	201-5600-9200-000	Operating	Operating	3.0%	INTEREST @ 0.5% ON CUSTOMER DE	0	-	-
65	0	Water - Admin	OTHER EXPENSES	201-5600-9200-000	Operating	Operating	3.0%	INT EXPENSE HOLMAN CAPITAL 80 ACRES	0	-	-
66	0	Water - Admin	OTHER EXPENSES	201-5600-9306-000	Operating	Operating	3.0%	ISSUANCE COST - HOLMAN CAPITAL	0	-	-
67	1	Water - Admin	INA	206-5430-6200-000	Operating	Operating	3.0%	D			
68	1	Water - Admin	INA	206-5430-6200-000	Operating	Operating	3.0%	DWA REFILLMENT FEE (\$92 A	0	-	-
69	1	Water - Admin	INA	206-5430-6200-000	Operating	Operating	3.0%	DWA REFILLMENT COLLECTED	0	-	-
70	1	Water - Pump	PUMPING	206-5440-5300-000	Operating	Operating	3.0%	Water - IDE - PUMPING			
71	1	Water - Pump	PUMPING	206-5440-5300-000	Operating	Operating	3.0%	MATERIALS UNCLASSIFIED	0	-	-
72	1	Water - Pump	PUMPING	206-5440-5361-000	Operating	Operating	3.0%	OL & LUBRICANTS	0	-	-
73	1	Water - Pump	PUMPING	206-5440-5341-000	Operating	Operating	3.0%	SMALL TOOLS	1,100	1,133	1,167
74	1	Water - Pump	PUMPING	206-5440-5601-000	Operating	Operating	3.0%	OUTSIDE SERVICES	0	-	-
75	1	Water - Pump	PUMPING	206-5440-5601-000	Operating	Operating	3.0%	WELLHEAD TREATMENT ID "E"	0	-	-
76	1	Water - Pump	PUMPING	206-5440-6000-000	Operating	Operating	8.0%	ELECTRIC UTILITY	0	-	-
77	1	Water - Admin	TAX ROLL PREP - STDBY	206-5520-6800-000	Operating	Operating	3.0%	Water - IDE - TAX ROLL PREP - STDBY			
78	1	Water - Admin	TAX ROLL PREP - STANDBY	206-5520-6800-000	Operating	Operating	3.0%	TAX ROLL PREP - STANDBY	0	-	-
79	1	Water - Admin	DEPRECIATION	206-5560-8000-000	Operating	Operating	3.0%	Water - IDE - DEPRECIATION			
80	1	Water - Admin	DEPRECIATION	206-5560-8000-000	Operating	Operating	3.0%	EXISTING PROPERTY 6/30/14	0	-	-
81	0	Water - Admin	OTHER EXPENSES	206-5600-5616-000	Operating	Operating	3.0%	Water - IDE - OTHER EXPENSES			
82	0	Water - Admin	OTHER EXPENSES	206-5600-9200-000	Operating	Operating	3.0%	COUNTY ADMIN FEE 1/4% * 14,388	0	-	-
83	0	Water - Admin	OTHER EXPENSES	206-5600-9200-000	Operating	Operating	3.0%	USDA 348K LOAN INTEREST EXPE	0	-	-
84	0	Water - Admin	OTHER EXPENSES	206-5600-9306-000	Operating	Operating	3.0%	USDA COST OF ISSUANCE 348K L	0	-	-
85	1	Sewer - Coll	COLLECTION	301-5620-5000-000	Operating	Operating	3.0%	Sewer - COLLECTION			
86	1	Sewer - Coll	COLLECTION	301-5620-5199-000	Operating	Operating	3.0%	COLLECTION - REGULAR PAY	29,033	29,904	30,801
87	1	Sewer - Coll	COLLECTION	301-5620-5299-000	Operating	Operating	3.0%	COLLECTION - BENEFIT PAY	6,189	6,375	6,566
88	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	COLLECTION - FRINGE BENEFIT	20,402	21,014	21,644
89	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	HORTON PLANT (PAPER SUPPLIES)	28,000	28,780	27,583
90	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	SMALL TOOLS	1,500	1,545	1,591
91	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	SOLVENT AND CHEMICALS	200	206	212
92	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	TRAFFIC CONES AND SIGNS	1,100	1,133	1,167
93	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	CCTV MAINTENANCE & REPAIRS	1,000	1,030	1,061
94	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	1" X 800' JET HOSE	1,800	1,854	1,910
95	1	Sewer - Coll	COLLECTION	301-5620-5300-000	Operating	Operating	3.0%	SHANKLES REPAIRS	5,150	5,305	5,464
96	1	Sewer - Coll	COLLECTION	301-5620-5601-000	Operating	Operating	3.0%	ODS SERVICES (CCTV)	20,000	20,600	21,218
97	1	Sewer - Coll	COLLECTION	301-5620-5601-000	Operating	Operating	3.0%	DOUT PALMAS L.S. EMERGENCY GE	650	670	690
98	1	Sewer - Coll	COLLECTION	301-5620-5601-000	Operating	Operating	3.0%	COLLECTION SYSTEM ANNUAL DIS	4,000		

Line No.	FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020
Summary - Operating Fund									
1	1	Operating	Operating	2,417,560	2,683,400	2,783,615	2,888,348	2,997,861	3,112,449
2	1	Non Operating	Non Operating	-	-	-	-	-	-
3	1	Minor Capital	Minor Capital	-	-	-	-	-	-
4	1	Transfers	Transfers	-	-	-	-	-	-
5	1	Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021
6	1	New Bond Debt Service	New Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317
7	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-
8	1	New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-
9	1	TOTAL	TOTAL	3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787
Summary - Sewer Connection Fee Fund									
10	2	Operating	Operating	-	-	-	-	-	-
11	2	TOTAL	TOTAL	-	-	-	-	-	-
Summary - Restricted Reserve									
12	3	Operating	Operating	-	-	-	-	-	-
13	3	TOTAL	TOTAL	-	-	-	-	-	-
Summary - Grants									
14	4	Operating	Operating	-	-	-	-	-	-
15	4	TOTAL	TOTAL	-	-	-	-	-	-
Summary - NEW DEBT - Assessment Funded									
16	5	Operating	Operating	-	-	-	-	-	-
17	5	TOTAL	TOTAL	-	-	-	-	-	-

Line No.	FUND #	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
Detail												
21	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	6,000	6,180	6,365	6,556	6,753	6,956
497	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	1,000	1,030	1,061	1,093	1,126	1,160
498	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	14,000	14,420	14,853	15,299	15,758	16,231
499	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	1,500	1,545	1,591	1,639	1,688	1,739
500	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	1,500	1,545	1,591	1,639	1,688	1,739
501	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	2,000	2,060	2,122	2,186	2,252	2,320
502	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	3,100	3,193	3,289	3,388	3,490	3,595
503	1	Sewer - Treat	TREATMENT	301-5640-5601-1-000	Operating	Operating	4,400	4,532	4,668	4,808	4,952	5,101
504	1	Sewer - Treat	TREATMENT	301-5640-56581-000	Operating	Operating	600	618	637	656	676	696
505	1	Sewer - Treat	TREATMENT	301-5640-56581-000	Operating	Operating	250,000	257,500	265,225	273,182	281,377	289,918
506	1	Sewer - Treat	TREATMENT	301-5640-60001-000	Operating	Operating	140,000	151,200	163,296	176,360	190,469	205,707
507	1	Sewer - Treat	TREATMENT	301-5640-60501-000	Operating	Operating	3,000	3,090	3,183	3,278	3,376	3,477
508	1	Sewer - Treat	TREATMENT	301-5640-60501-000	Operating	Operating	1,050	1,062	1,114	1,147	1,181	1,216
509	1	Sewer - Treat	TREATMENT	301-5640-60521-000	Operating	Operating	4,000	4,120	4,244	4,371	4,502	4,637
510	1	Sewer - Treat	TREATMENT	301-5640-74001-000	Operating	Operating	750	773	796	820	845	870
511	1	Sewer - Treat	TREATMENT	301-5640-74001-000	Operating	Operating	5,850	5,965	6,085	6,210	6,340	6,476
512	1	Sewer - Treat	TREATMENT	301-5640-76001-000	Operating	Operating	918	946	974	1,003	1,033	1,064
513	1	Sewer - Treat	TREATMENT	301-5640-76001-000	Operating	Operating	-	-	-	-	-	-
514	1	Sewer - Admin	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	24,676	25,416	26,178	26,963	27,772	28,605
515	1	Sewer - Admin	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	4,000	4,120	4,244	4,371	4,502	4,637
516	1	Sewer - Admin	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	4,000	4,120	4,244	4,371	4,502	4,637
517	1	Sewer - Admin	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	4,000	4,120	4,244	4,371	4,502	4,637
518	1	Sewer - Admin	DEPRECIATION	301-5720-80001-000	Operating	Operating	1,265,857	1,265,857	1,265,857	1,265,857	1,265,857	1,265,857
519	1	Sewer - Admin	DEPRECIATION	301-5720-80001-000	Operating	Operating	245,698	245,698	245,698	245,698	245,698	245,698
520	1	Sewer - Admin	DEPRECIATION	301-5720-80001-000	Operating	Operating	245,698	245,698	245,698	245,698	245,698	245,698
521	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	639	639	639	639	639	639
522	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	6,276	6,276	6,276	6,276	6,276	6,276
523	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	83,240	83,240	83,240	83,240	83,240	83,240
524	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	5,512	5,512	5,512	5,512	5,512	5,512
525	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	60,572	60,572	60,572	60,572	60,572	60,572
526	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	13,140	13,140	13,140	13,140	13,140	13,140
527	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	77,540	77,540	77,540	77,540	77,540	77,540
528	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	1,308	1,308	1,308	1,308	1,308	1,308
529	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	636	636	636	636	636	636
530	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	288	288	288	288	288	288
531	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000	Operating	Operating	288	288	288	288	288	288
532	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	4,000	4,000	4,000	4,000	4,000	4,000
533	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	8,000	9,000	9,000	10,000	11,000	11,000
534	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
535	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
536	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
537	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
538	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
539	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
540	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
541	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	181,635	93,588	-	-	-	-
542	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
543	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	97,093	102,348	107,886	113,724	119,878	126,365
544	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	66,204	69,669	73,104	76,621	80,728	84,928
545	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	128,060	55,046	-	-	-	-
546	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
547	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	61,870	99,472	101,073	98,436	91,697	86,853
548	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	32,153	43,793	45,607	47,496	49,463	51,512
549	1	Sewer - Coll	xxxx	xxxx	Existing Bond Debt Service	Existing Bond Debt Service	97,613	195,225	195,225	195,225	195,225	195,225
550	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
551	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
552	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	3,868	3,413	2,968	2,503	2,048	1,593
553	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	8,990	8,373	7,720	7,032	6,271	5,473
554	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
555	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
556	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
557	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	9,349	1,904	-	-	-	-
558	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
559	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	83,241	77,988	72,448	66,610	60,456	53,969
560	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	61,486	56,121	54,586	50,869	46,964	42,862
561	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	5,512	609	-	-	-	-
562	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	-	-	-	-	-	-
563	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	172,329	212,389	210,787	215,425	220,164	225,008
564	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	59,693	46,052	46,238	44,349	42,382	40,333
565	1	Sewer - Admin	New Bond Debt Service	New Bond Debt Service	0.0%	New Debt Service - Revenue Bonds	-	-	577,705	1,640,880	1,738,551	1,778,317
566	1	Sewer - Admin	Operating	Operating	3.0%	Additional Labor Costs (Fully Loaded)	-	175,000	180,250	185,658	191,228	196,965

Mission Springs Water District
Sewer CIP

Cost Escalation Factor 3.00%

Line No:	Description	2015	2016	2017	2018	2019	2020
1	Sewer						
2	Collection						
3	12" Sewer (1A)	-	-	-	163,909	2,138,467	-
4	15" Sewer (1B)	-	-	371,315	3,966,599	-	-
5	18" Sewer (1C)	-	133,900	710,803	-	-	-
6	21" Sewer (1D)	-	-	-	-	-	-
7	21" Sewer (1E)	-	-	-	-	-	-
8	27" Sewer (1F)	-	-	-	-	-	-
9	Ironwood Sewer Rerouting	10,000	51,500	-	-	-	-
10	Ocotillo Sewer Flow Reduction	-	10,300	148,526	-	-	-
11	21" Sewer (1G)	-	-	-	-	-	-
12	12" Sewer (2A)	-	-	-	-	-	-
13	15" Sewer (2B)	-	-	-	-	-	-
14	15" Sewer (2C) Verbena	-	-	-	-	-	-
15	12" Sewer (2D)	-	-	-	-	-	-
16	18" Sewer (2E)	-	-	-	-	-	-
17	18" Sewer (2F)	-	-	-	-	-	-
18	18" Sewer (2G)	-	-	-	-	-	-
19	10" Sewer (2H)	-	-	-	-	-	-
20	Area D2 (Approximate)		3,845,000				
21	Area J1 (Approximate)		2,085,000				
22							
23							
24	WWTP						
25	Horton	-	-	-	-	-	-
26	Decommission Desert Crest	-	-	-	-	258,867	-
27	Regional WWTP	1,000,000	-	11,845,000	12,200,350	-	-
28							
29	Recycled Water						
30	Master Planning	250,000	-	-	-	-	-
31	Storage @ Horton	-	-	-	-	225,102	1,507,056
32	Conveyance to Desert Dunes	-	-	-	-	-	405,746
33	Conveyance to Mission Lakes	-	-	-	-	-	-
34							
35	Solar Project (100% grant funded)		3,300,000				
36							
	Total	\$ 1,260,000	\$ 9,425,700	\$ 13,075,644	\$ 16,330,858	\$ 2,622,436	\$ 1,912,802

Mission Springs Water District
CIP Funding

<u>Line No:</u>		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
1	Capital Project Costs	\$ 1,260,000	\$ 9,425,700	\$ 13,075,644	\$ 16,330,858	\$ 2,622,436	\$ 1,912,802
2							
3							
4	Funding Sources						
1	NEW DEBT - Assessment Funded	-	2,631,000	-	-	-	-
2	Grants	-	6,605,000	-	-	-	-
3	Restricted Reserve	-	-	-	-	-	-
4	Sewer Connection Fee Fund	-	-	-	-	-	-
5	Operating Fund	1,260,000	189,700	4,844,060	1,181,917	1,230,740	1,346,191
6	New Bonds	-	-	8,231,584	15,148,941	1,391,696	566,611
7	New SRF	-	-	-	-	-	-
8							
9	Total Project Funding	\$ 1,260,000	\$ 9,425,700	\$ 13,075,644	\$ 16,330,858	\$ 2,622,436	\$ 1,912,802
10	Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -