### **MISSION SPRINGS WATER DISTRICT**





# Water and Sewer Cost of Service Study

December 9, 2015

## Final Report





December 9, 2015

Matt McCue Director of Finance Mission Springs Water District 66575 Second Street Desert Hot Springs, CA 92240

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.

'ater				
eginning Fund Balances - By Sourc	e			
	Current	Current		Net Cash
Funding Source	Assets	Liabilties	Adustments	Available
Operating Fund	\$11,119,692	\$ (1,287,324)	\$(8,239,947)	\$1,592,421
Restricted Reserve	7,914,988	-	-	7,914,988

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.



		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	Ċ	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
Interest Earnings Total Restricted Reserves Total Projected Sources of Funds - Water	\$		·		·					•	

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.



	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	948,41
Total Uses of Funds - Operating Fund - Water	\$ 6,769,427	\$ 7,734,786	\$ 9,123,680	\$ 9,605,740	\$ 10,896,027	\$ 11,790,95

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.

able W-4						
/ater						
apital Improvements Program a	and Projected F	unding				
	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.

<sup>&</sup>lt;sup>2</sup> 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.



<sup>&</sup>lt;sup>1</sup> 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.



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.

mmary Pro Forma		2015	2016	2017	2018	2019	2020
		2013	2010	2017	2016	2019	2020
Operating Fund							
Beginning Unrestricted Fund Balance	\$	1,592,421	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,50
Water Rate Revenue Increases % of Year Rate Increase Effective		0.00% 100%	11.25% 33%	11.25% 100%	9.50% 100%	9.50% 100%	9.509 1009
Total Rate Revenue	\$	6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,45
Other Operating Revenue		1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,72
Interest Income - Operating Fund		2,000	4,000	4,000	5,000	5,000	6,00
Total Revenue	\$	7,986,319	\$ 8,229,166	\$ 9,514,689	\$ 10,270,841	\$ 11,097,732	\$ 12,004,17
Operating Expense Minor Capital	\$	6,610,296	\$ 7,447,046 -	\$ 8,354,183	\$ 8,719,604 -	\$ 9,123,013	\$ 9,549,45
Major Capital Funded with Existing Reserves/Current Cash		-	-	-	30,576	846,527	1,249,77
Transfers Out		-	-	-	-	-	
Non Operating Expenses Existing Revenue Bond Debt Service		43,332	43,270	43,300	43,316	43,320	43,31
New Revenue Bond Debt Service		115,799	244,470	726,197	812,244	883,167	948,41
Total Expenses	\$	6,769,427	\$ 7,734,786	\$ 9,123,680	\$ 	\$ 10,896,027	\$ 
Ending Unrestricted Fund Balance	\$	2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507	\$ 4,774,72
Restricted Reserve							
Beginning Fund Balance	\$	7,914,988	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,98
Sources of Funds		10,000	10,000	10,000	10,000	10,000	10,00
Uses of Funds		-	-	-	-	-	
Ending Fund Balance	\$	7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988	\$ 7,974,98
Summary of Key Metrics: <u>Targ</u>	et						
Unrestricted Operating Funds (Min) - Months of							
	5.0	5.1	5.3	5.3	6.0	6.0	6.
Debt Service Coverage (Min) 1.5	50	8.65	2.72	1.51	1.81	2.13	2.4

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.

		Sui	nma	ary of Exp	oen	ses by Ty	ре	
•			Е	xisting	Ne	ew Bond	<u>.                                      </u>	
<b>Functional Cost</b>			Во	nd Debt		Debt		
Component	C	perating	S	ervice	9	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	Ś	7,447,046	\$	43,270	Ś	244,470	Ś	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.

Pumping   49.9%   50.1%   0.0%   949,939   952,448   - 1,902,387   Pumping   100.0%   50.1%   0.0%   949,939   952,448   - 1,902,387   Pumping   100.0%   103,893   104,167   - 208,660   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   70.0%   302,914   30	
Component         Day         Max Day         Hour         Average Day         Max Day         Max Hour         Total           Source of Supply         100.0%         0.0%         0.0%         \$ 104,856         \$ - \$ \$ - \$ \$ 104,856         Sour demissions           Pumping         49.9%         50.1%         0.0%         949,939         952,448         - \$ 1,902,387         104,167         - \$ 208,060         Treatment demissions           Treatment         49.9%         50.1%         0.0%         103,893         104,167         - \$ 208,060         Treatment demissions           Transmission / Distribution         37.5%         37.6%         25.0%         454,071         455,270         302,914         1,212,255         Transmissions         4896,226         - \$ 896,226 <th></th>	
Source of Supply 100.0% 0.0% 0.0% \$ 104,856 \$ - \$ - \$ 104,856 \$ - \$ 104,856 \$	Allocation Methodology
Pumping 49.9% 50.1% 0.0% 949,939 952,448 - 1,902,387 Pum dem:  Treatment 49.9% 50.1% 0.0% 103,893 104,167 - 208,060 Treatment dem:  Transmission / Distribution 37.5% 37.6% 25.0% 454,071 455,270 302,914 1,212,255 Transmission / Customer Service 100.0% 0.0% 0.0% 896,226 896,226 Customer Madmin 60.3% 33.1% 6.6% 1,908,585 1,047,979 209,968 3,166,532 Adm	rce of Supply assets designed to meet average day
Transmission / Distribution   37.5%   37.6%   25.0%   454,071   455,270   302,914   1,212,255   Transmission / Distribution   10.0%   0.0%   0.0%   896,226   -	nping assets designed to meet average day / max day
Transmission / Distribution 37.5% 37.6% 25.0% 454,0/1 455,2/0 302,914 1,212,255 day,  Customer Service 100.0% 0.0% 0.0% 896,226 896,226 Customer Admin 60.3% 33.1% 6.6% 1,908,585 1,047,979 209,968 3,166,532 Adm	atment assets designed to meet average day / max day nands.
Admin 60.3% 33.1% 6.6% 1,908,585 1,047,979 209,968 3,166,532 Admin	nsmission / Distribution assets designed to meet averag
	tomer service costs allocated 100% to base component.
New	ninistration costs allocated 100% to base component.
New Debt Service 100.0% 0.0% 0.0% 244,470 244,470 asse	ets to be funded with new debt service is yet to be ermiend.
Total \$ 4,662,039 \$2,559,865 \$512,882 \$ 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.

			_							_	
				of Expe	nse	by Base /			ompo	onents	
Functional Cost			Base	<del> </del>		Extra	Capac	ity	_		
Component		۸,	erage Day			Vlax Day		Max Hour		Total	
Total Costs		\$	4,662,039		\$	2,559,865		\$ 512,882	_	7,734,786	
.010.0010		*	.,002,003		*	_,,,,,,,,,,		¥ 512,00	-   *	7,70 1,700	
ocation of Base / Extra Capac	ity Cost to Customer	Classe	es:								
			Calculation of	Unit Cost	for E	ase, Max Day	and Max	Hour Cost			
					Com	ponents			_		
						lax Day Flow	Max	Max Hour Flov			
				Max Day Peaking		e the Average	Hour Peaking	Above the Ma			
Customer Class	Total Annual Flow	Ave	rage Daily Flow	Factor (1)		Day Flow	Factor (1)	Day Flow			
Single Family Residential	1,864,326		5,108	174%		3,774	232%	6,73	4		
Multi Family Residential	580,495		1,590	166%		1,043	221%	1,92	1		
Non Residential	255,853		701	179%		557	239%	970	6		
Irrigation	419,866		1,150	206%		1,215	274%	2,003	_		
Total	3,120,540		8,549			6,588		11,63			
Unit Cost		\$	545.30	l	\$	388.54		\$ 44.08	8		
					, -					(2)	
			Base	tion or bas	se / E	xtra Capacity	ra Capacit		asses	(2)	
			Базе			LXU	а сараси	1	1		% Cost
Customer Class		A	verage Day			Max Day		Max Hour		Total	Distribution
Single Family Residential		\$	2,785,274		\$	1,466,192		\$ 296,859	9 \$	4,548,325	59%
Multi Family Residential			867,251			405,363		84,693	3	1,357,307	18%
Non Residential			382,240			216,248		43,01	4	641,503	8%
Irrigation			627,273	<u> </u>		472,062		88,31	_	1,187,651	15%
Total		\$	4,662,039	l	\$	2,559,865		\$ 512,882	2   \$	7,734,786	100%





#### 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 2016<sup>3</sup> would be collected from the fixed charge.<sup>4</sup> 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.

<sup>&</sup>lt;sup>4</sup> 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 <sup>3</sup>/<sub>4</sub>" meter size the same as the existing charge.



<sup>&</sup>lt;sup>33</sup> 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.



elopment of Fixed Charges by Meter S	ize									
Total Water Rate Revenue Requi	rement S	7.145.141								
% to Fixed	-	20.00%								
Fixed Charge Revenue Requi										
Total Equivalent Meters			<see calculation<="" td=""><td>ns below</td><td></td><td></td><td></td><td></td><td></td><td></td></see>	ns below						
Fixed Charge per Equivale	ent Unit \$	6.98								
ummary of Fixed Charges by Meter Siz	e / Unit									
			AWWA Meter							
		Monthly	Equivalency							
Meter Size		Charge	Factor							
	0.75 \$		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								
Class		0.625	0.75	1	1.5	2	3	4	6	Total
Class ngle Family Residential		0.625	<b>0.75</b> 138,878	<b>1</b> 734	24	48	-	-	6 -	
Class ngle Family Residential ulti Family Residential			138,878	734	24 NA - To Be	48 Billed on Unit B	- asis	-	-	139,68
Class ngle Family Residential lulti Family Residential on Residential			138,878 1,843	734 1,161	24 NA - To Be 818	48 e Billed on Unit B 905	- asis 398	- 8	- -	139,68 5,13
Class  ngle Family Residential  ulti Family Residential  on Residential  rigation		-	138,878 1,843 530	734 1,161 511	24 NA - To Be 818 374	48 Billed on Unit B 905 397	- asis 398 24	- 8 12	- - -	139,68 5,13 1,84
Class ngle Family Residential ulti Family Residential on Residential rigation		- - -	138,878 1,843 530 <b>141,251</b>	734 1,161 511 <b>2,406</b>	24 NA - To Be 818 374 <b>1,216</b>	48 e Billed on Unit B 905 397 <b>1,350</b>	- asis 398 24 <b>422</b>	- 8 12 <b>20</b>	- - -	139,68 5,13 1,84
Class  Ingle Family Residential  Ulti Family Residential  on Residential  rigation  otal  Meter Equivalency Factor		- - - 1.00	138,878 1,843 530 <b>141,251</b> 1.00	734 1,161 511 <b>2,406</b> 1.67	24 NA - To Be 818 374 <b>1,216</b> 3.33	48 e Billed on Unit B 905 397 <b>1,350</b> 5.33	- asis 398 24 <b>422</b> 10.00	- 8 12 <b>20</b> 16.67	- - - - 33.33	139,68 5,13 1,84 <b>146,6</b> 6
Class  Ingle Family Residential  Ulti Family Residential  on Residential  rigation  otal  Meter Equivalency Factor		- - -	138,878 1,843 530 <b>141,251</b>	734 1,161 511 <b>2,406</b>	24 NA - To Be 818 374 <b>1,216</b>	48 e Billed on Unit B 905 397 <b>1,350</b>	- asis 398 24 <b>422</b>	- 8 12 <b>20</b>	- - -	139,68 5,13 1,84 <b>146,66</b>
Class  Ingle Family Residential  Ingle Famil		1.00	138,878 1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 <b>1,216</b> 3.33 <b>4,053</b>	48 e Billed on Unit B 905 397 1,350 5.33 7,200	398 24 422 10.00 4,220	8 12 20 16.67 333	- - - - 33.33	139,66 5,1: 1,84 146,66 -
Class Ingle Family Residential Ulti Family Residential Ulti Family Residential Ingle Family Resi		- - - 1.00	138,878 1,843 530 <b>141,251</b> 1.00	734 1,161 511 <b>2,406</b> 1.67	24 NA - To Be 818 374 1,216 3.33 4,053	48 e Billed on Unit B 905 397 1,350 5.33 7,200	398 24 422 10.00 4,220	- 8 12 <b>20</b> 16.67	- - - - 33.33	139,68 5,13 1,84 <b>146,6</b> 6
Class Ingle Family Residential Ulti Family Residential Ulti Family Residential Ingle Family Residential		1.00	138,878  1,843 530  141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053	48 e Billed on Unit B 905 397 1,350 5.33 7,200  2 Billed on Meter	398 24 422 10.00 4,220	8 12 20 16.67 333	33.33	139,68 5,1: 1,84 146,66 - 161,00
Class Ingle Family Residential In the Class of the Class		1.00	138,878 1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904	48 905 397 1,350 5.33 7,200  2 Billed on Meter   32,832	398 24 422 10.00 4,220 3 Basis	8 12 20 16.67 333	- - - - 33.33	139,68 5,13 1,82 146,66 - 161,06
Class Ingle Family Residential Ulti Family Residential Ulti Family Residential Ingation Ingation Interest Equivalency Factor Intal Equivalent Meters Includation of Equivalent Units Class Ingle Family Residential Ulti Family Residential Unit Family Residential Unit Family Residential		1.00	138,878  1,843 530  141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053  1.5  NA - To Be 5,904 NA - To Be	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 Billed on Meter 32,832 Billed on Meter	398 24 422 10.00 4,220 3 Basis 576 Basis	8 12 20 16.67 333	33.33	139,68 5,1: 1,84 146,66 - 161,00
Class Ingle Family Residential In the same of the same		1.00 - - 0.625	138,878  1,843 530 141,251 1.00 141,251  0.75	734 1,161 511 2,406 1.67 4,010 1	24 BNA - To BE SNA - TO BE NA - TO BE	48 Billed on Unit B 905 397 1,350 5.33 7,200  2 Billed on Meter 1 32,832 Billed on Meter Bille	398 24 422 10.00 4,220 3 Basis 576 Basis Basis Basis	- 8 12 20 16.67 333	- - - - 33.33 - 6	139,68 5,13 1,84 146,66 - 161,06 Total 68,67
Class Ingle Family Residential Ulti Family Residential Ulti Family Residential Ingation Ital Meter Equivalency Factor Ital Equivalent Meters Idulation of Equivalent Units Class Ingle Family Residential Ulti Family Residential Ingation Ital Ital Ital Ital Ital Ital Ital Ital		1.00 - 0.625	138,878  1,843 530 141,251 1.00 141,251  0.75  10,620	734  1,161 511 2,406 1.67 4,010  1 13,296	24 NA - To Bt 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be 5,904	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 E Billed on Meter 32,832	asis 398 24 422 10.00 4,220 3 Basis 576 Basis 576	8 12 20 16.67 333	- - - - 33.33 - 6 5,448	139,68 5,13 1,84 146,66 - 161,06 Total
Class  ngle Family Residential ulti Family Residential ulti Family Residential on Residential rigation otal deter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class ngle Family Residential ulti Family Residential on Residential rigation otal deter Equivalency Factor		1.00 - - 0.625	138,878  1,843 530  141,251 1.00  141,251  0.75  10,620  10,620  0.64	734 1,161 511 2,406 1,67 4,010  1 13,296	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be NA - To Be 5,904 0.64	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 Billed on Meter 1 32,832 Billed on Meter 32,832 0.64	398 24 422 10.00 4,220 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	- 8 12 20 16.67 333 4	- - - - 33.33 - 6 5,448 - 5,448	139,68 5,1: 1,8-4 146,66 - 161,06 Total 68,67
ingle Family Residential fulti Family Residential on Residential rigation otal Meter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units		- 1.00 - 0.625	138,878  1,843 530 141,251 1.00 141,251  0.75  10,620	734  1,161 511 2,406 1.67 4,010  1 13,296	24 NA - To Bt 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be 5,904	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 E Billed on Meter 32,832	asis 398 24 422 10.00 4,220 3 Basis 576 Basis 576	8 12 20 16.67 333	- - - - 33.33 - 6 5,448	139,68 5,13 1,84 146,66 - 161,06

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 Mu	ılti 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	

#### 3.5.4 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 it's 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 difficultly 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.



Total Water Rate Revenue Requ Less Fixed Charge Revenue Req Flow Charge Revenue Requ	uirement (1,907,753	_								
	% Cost	Allocation of Total Rate Revenue	Less: Fixed Charge Revenue	Flow Charge Revenue						
Customer Class	Distribution	Requirement	Requirement	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	_					
	Tota		\$ (1,907,753)	\$ 5,237,389						
p 1 - Development of Baseline Flow Billing Uni		Before Reduction	for Elasticity of		Annual Flow - A	After Reduction fo	r Elasticity of			Reduction
		Demand				Demand		-	-	Elasticity
Customer Class	Tier 1	Tier 2	Total		Tier 1	Tier 2	Total	-		
	1,219,340	644,986	1,864,326		1,158,373	515,989	1,674,362			-
Single Family Residential (1)										
Multi Family Residential (2)	299,118	281,377	580,495		284,162	225,102	509,264			
Multi Family Residential (2) Non Residential (3)	299,118 255,853		580,495 255,853		243,060	225,102	243,060			
Multi Family Residential (2)	299,118 255,853 419,866 Total <b>2,194,177</b> to Tier 2 Flow	281,377 - - - 926,363	580,495 255,853 419,866 <b>3,120,540</b>		243,060 377,879 <b>2,063,475</b>	741,090	243,060 377,879 <b>2,804,565</b>	-	_	- Peakin
Multi Family Residential (2) Non Residential (3) Irrigation (3) p 2 - Application of Calculated Peaking Factors	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow	281,377 - - - 926,363 After Reduction Demand	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of		243,060 377,879 2,063,475 Final Flow for Flow Adjuste	741,090 Development of Fed by Tier 2 Peakin	243,060 377,879 2,804,565 dates (Tier 2 ng Factors)	-	-	 Peakir
Multi Family Residential (2) Non Residential (3) Irrigation (3)	299,118 255,853 419,866 Total <b>2,194,177</b> to Tier 2 Flow	281,377 - - - 926,363 After Reduction	580,495 255,853 419,866 <b>3,120,540</b>		243,060 377,879 2,063,475 Final Flow for	741,090  Development of F	243,060 377,879 <b>2,804,565</b> Rates (Tier 2		-	Peakin Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3) p 2 - Application of Calculated Peaking Factors  Customer Class	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow -	281,377	580,495 255,853 419,866 3,120,540 for Elasticity of		243,060 377,879 2,063,475 Final Flow for Flow Adjuste	741,090  Development of Fed by Tier 2	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total	- -	-	<u>-</u>
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class Single Family Residential (1)	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow - Tier 1 1,158,373	281,377	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of Total 1,674,362		243,060 377,879 2,063,475 Final Flow for Flow Adjuste Tier 1 1,158,373	741,090  Development of Fed by Tier 2 Peakin Tier 2 704,138	243,060 377,879 2,804,565 Rates (Tier 2 ng Factors) Total 1,862,511	-	-	Pea kir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2)	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow - Tier 1 1,158,373 284,162 243,060 377,879	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of Total 1,674,362 509,264		243,060 377,879 2,063,475 Final Flow for Flow Adjust: Tier 1 1,158,373 284,162 243,060 377,879	741,090  Development of If ed by Tier 2 Peakir Tier 2 704,138 307,182	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344	- - -	-	Peakir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow- Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090	580,495 255,853 419,866 3,120,540 for Elasticity of Total 1,674,362 509,264 243,060 377,879 2,804,565		243,060 377,879 2,063,475 Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060	741,090  Development of Fed by Tier 2 Peakin Tier 2 704,138	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060	• •	-	Peakir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3)	299,118 255,853 419,866 Total  Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475  irements by Tier and Dev	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090 elopment of Wat r Development o	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of Total 1,674,362 509,264 243,060 377,879 2,804,565 er Rates by Tier f Rates (Tier 2		243,060 377,879 2,063,475 Final Flow for Flow Adjusts Tier 1 1,158,373 244,162 243,060 377,879 2,063,475	741,090  Development of If ed by Tier 2 Peakin Tier 2  704,138  307,182  -  1,011,320	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Water	- - r Rates h	Peakir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)	299,118 255,853 419,866 Total  Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475  irements by Tier and Dev	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090  elopment of Wat	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of Total 1,674,362 509,264 243,060 377,879 2,804,565 er Rates by Tier f Rates (Tier 2		243,060 377,879 2,063,475 Final Flow for Flow Adjust: Tier 1 1,158,373 284,162 243,060 377,879	741,090  Development of If ed by Tier 2 Peakin Tier 2  704,138  307,182  -  1,011,320	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	- - - Water	- - r Rates b	Peakir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)	299,118 255,853 419,866 Total  Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475  irements by Tier and Dev	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090 elopment of Wat r Development o	580,495 255,853 419,866 <b>3,120,540</b> for Elasticity of Total 1,674,362 509,264 243,060 377,879 2,804,565 er Rates by Tier f Rates (Tier 2		243,060 377,879 2,063,475 Final Flow for Flow Adjust Tier 1 1,158,373 284,162 243,060 377,879 2,063,475 Usage Ran	741,090  Development of If ed by Tier 2 Peakin Tier 2  704,138  307,182  -  1,011,320	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Water Tier 1 Rate p		Peakir Factor
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 3 - Allocation of Flow Charge Revenue Requi	299,118 255,853 419,866 Total 2,194,177 to Tier 2 Flow Annual Flow Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475 irements by Tier and Dev Final Flow fo	281,377  926,363  After Reduction Demand Tier 2 515,989 225,102  741,090  elopment of Wat r Development o ted by Tier 2 Peal	580,495 255,853 419,866 3,120,540  for Elasticity of  Total 1,674,362 509,264 243,060 377,879 2,804,565  eer Rates by Tier f Rates (Tier 2 king Factors)  Total		243,060 377,879 2,063,475  Final Flow for Flow Adjust: Tier 1 1,158,373 284,162 243,060 377,879 2,063,475  Usage Ran, Tier 1 0 - 1300 Cubic Feet	741,090  Development of If ed by Tier 2 Peakin Tier 2  704,138 307,182 - 1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879			Peakin Factor 1 1 1 1 1 2 2 2 3 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Multi Family Residential (2) Non Residential (3) Irrigation (3)  P 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  P 3 - Allocation of Flow Charge Revenue Requi	299,118 255,833 419,866 Total 2,194,177  to Tier 2 Flow Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475 irements by Tier and Dev Final Flow do Flow Adjus Tier 1 \$ 1,799,528 406,748	281,377  926,363  After Reduction Demand Tier 2 515,989 225,102  741,090  elopment of Wat r Development o ted by Tier 2 Peal	580,495 255,853 419,866 3,120,540  for Elasticity of  Total 1,674,362 509,264 243,060 377,879 2,804,565 eer Rates by Tier f Rates (Tier 2 king Factors)  Total \$ 2,893,403 846,447		243,060 377,879 2,063,475 Final Flow for Flow Adjusts Tier 1 1,158,373 284,162 243,060 377,879 2,063,475 Usage Ran Tier 1 0 - 1300 Cubic Feet	741,090  Development of I ed by Tier 2 Peaklit Tier 2  704,138  307,182  1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet Greater than 830 Cubic Feet development of the seed o	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	1.55 1.43	Peakin Factor  1 1 1 1 2  Tier 2 p  CCF
Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 3 - Allocation of Flow Charge Revenue Requi  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3)	299,118 255,853 419,866 Total 2,194,177  to Tier 2 Flow Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475 irements by Tier and Dev Final Flow for Flow Adjus Tier 1 \$ 1,799,528 406,748 448,731	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090 elopment of Wat r Development o ted by Tier 2 Peal Tier 2  \$ 1,093,875	580,495 255,853 419,866 3,120,540  for Elasticity of  Total 1,674,362 509,264 243,060 377,879 2,804,565 eer Rates by Tier f Rates (Tier 2 king Factors)  Total  \$ 2,893,403 846,447 448,731		243,060 377,879 2,063,475  Final Flow for Flow Adjustr Tier 1 1,158,373 284,162 243,060 377,879 2,063,475  Usage Ran, Tier 1 0 - 1300 Cubic Feet 0 - 830 Cubic Feet All Usage Al	741,090  Development of I sed by Tier 2 Peakin Tier 2 704,138 307,182 - 1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet Greater than 830 Cubic Feet sage	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	1.55 1.43 1.85	Peakin Factor 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Multi Family Residential (2) Non Residential (3) Irrigation (3)  P 2 - Application of Calculated Peaking Factors  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  P 3 - Allocation of Flow Charge Revenue Requi	299,118 255,833 419,866 Total 2,194,177  to Tier 2 Flow Annual Flow  Tier 1 1,158,373 284,162 243,060 377,879 Total 2,063,475 irements by Tier and Dev Final Flow do Flow Adjus Tier 1 \$ 1,799,528 406,748	281,377  926,363  After Reduction Demand Tier 2  515,989 225,102  741,090 elopment of Wat r Development o ted by Tier 2 Peal Tier 2  \$ 1,093,875	580,495 255,853 419,866 3,120,540  for Elasticity of  Total 1,674,362 509,264 243,060 377,879 2,804,565 eer Rates by Tier f Rates (Tier 2 king Factors)  Total \$ 2,893,403 846,447		243,060 377,879 2,063,475 Final Flow for Flow Adjusts Tier 1 1,158,373 284,162 243,060 377,879 2,063,475 Usage Ran Tier 1 0 - 1300 Cubic Feet	741,090  Development of I sed by Tier 2 Peakin Tier 2 704,138 307,182 - 1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet Greater than 830 Cubic Feet sage	243,060 377,879 2,804,565 tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	1.55 1.43	Peaki Facto Facto Facto Facto 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.

e W-12 er							
enue Test and Cost of Service Test							
Revenue Te	est - Fixe	d Ch	arges				
				(	Charge per		
			quivalent		Equivalent	R	evenue by
Customer Class		Me	ters / Units		leter / Unit		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	<u>.</u>	48,305
		-			rge Revenue		1,907,753
	Fixe	d Ch	narge Reveni	ue F	Requirement	\$	1,907,753
Revenue Te	est - Flov	v Ch	arges				
		Ar	nual Flow -	Afte	er Reduction	for	Elasticity of
					Demand		
Customer Class			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
			Water Rat	tes	by Tier		
Customer Class			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		
		Ar	nual Flow -	Afte	er Reduction	for	Elasticity of
					Demand		
Customer Class			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	Ch	arge Revenu	e R	equirement	\$	5,237,389
Cost of Service	Test						
					Revenue	•	
				Ta	arget Based		
			Projected		on Cost of		
Customer Class			Revenue		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		





#### 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.

/ater					
alculation of Drought Surcharge per CCF					
			Fiscal Year		
Calculation of Drought Surcharge	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	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05





#### 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.

able W-14 Vater Vater Rates and Charges											
Fixed Monthly Charge - A	All Meters / Units										
							onthly Charge				
							Fiscal Year				
Meter Size			2016		2017		2018		2019		2020
0.75		\$	9.32	Ş	10.37	Ş	11.36	Ş	12.44	\$	13.63
1			15.53		17.28		18.93		20.73		22.70
1.5 2			31.06 49.69		34.56 55.29		37.85 60.55		41.45 66.31		45.39 72.61
3			93.16		103.65		113.50		124.29		136.10
3			155.26		172.73		189.14		207.11		226.79
6			310.51		345.45		378.27		414.21		453.56
C	•		310.31		343.43		3/6.2/		414.21		455.50
Multi-family Monthly	,										
Fixed Charge per Unit		\$	5.94	\$	6.61	\$	7.24	\$	7.93	\$	8.69
Flow Charge per CCF Single Family Residentia	ı										
Single railing Residentia	Monthly Flow										
	per Tier 0 - 1300 Cubic										
Tier 1 Rate per CCF	Feet Greater than 1300	\$	1.55	\$	1.73	\$	1.90	\$	2.09	\$	2.29
Tier 2 Rate per CCF	Cubic Feet		2.12	\$	2.36	\$	2.59	\$	2.84	\$	3.11
Multi Family Residentia	l										
	Monthly Flow per Tier										
Tier 1 Rate per CCF	0 - 830 Cubic Feet Greater than 830	\$	1.43	\$	1.60	\$	1.76	\$	1.93	\$	2.12
Tier 2 Rate per CCF	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 rour increase.	nded up to nearest h	undre	eth. This may res	ultir	n slightly differer	nt per	rcentage changes	ann	ually from publis	hed	rate revenue



December 9, 2015



#### 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-1	15				
Customer	Impact Analy	ysis - Single	Family Reside	ential - Wate	er Bill
Monthly	Cumulative			\$ Var -	% Var -
Flow	% of	Proposed	Existing	Water	Water
(CCF)	Customers	Rates	Rates	Bill	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 2016<sup>5</sup> would be collected from the fixed charge.<sup>6</sup> 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.

<sup>&</sup>lt;sup>6</sup> The current water fixed charges provided approximately 22% of total water rate revenue in FY 14.



<sup>&</sup>lt;sup>55</sup> 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.



velopment of Fixed Charges by Meter S	Size									
Total Water Rate Revenue Requi	irement \$	7,145,141								
% to Fixed	d Charge	20.00%								
Fixed Charge Revenue Requi			•							
Total Equivalent Meters			<see calculation<="" td=""><td>ns below</td><td></td><td></td><td></td><td></td><td></td><td></td></see>	ns below						
Fixed Charge per Equivale	ent Unit \$	6.98	•							
ummary of Fixed Charges by Meter Siz	e / Unit									
			AWWA Meter							
		Monthly	Equivalency							
Meter Size		Charge	Factor							
	0.75 \$		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							
		4.45								
	Per Unit	4.43								
alculation of Equivalent Meters	rei oiiit	4.43	l							
	rei oiiit	0.625	0.75	1	1.5	2	3	4	6	Total
alculation of Equivalent Meters Class	rei oiiit		<b>0.75</b> 138,878	<b>1</b> 734	<b>1.5</b>	<b>2</b>	3	4 -	6	
alculation of Equivalent Meters Class ngle Family Residential	rei Ollit	0.625			24		-	-	6 -	
alculation of Equivalent Meters Class Ingle Family Residential Julti Family Residential	rei Ollit	0.625			24	48	-		6 - -	139,68
alculation of Equivalent Meters Class ngle Family Residential lulti Family Residential on Residential	rei Ollit	0.625	138,878	734	24 NA - To Be	48 Billed on Unit B	- asis	-	6 - - -	139,68 5,13
alculation of Equivalent Meters Class Ingle Family Residential fulti Family Residential on Residential rigation	rei Oiiit	0.625 - - - -	138,878 1,843 530 <b>141,251</b>	734 1,161	24 NA - To Be 818 374 <b>1,216</b>	48 e Billed on Unit B 905 397 <b>1,350</b>	- asis 398 24 <b>422</b>	- 8	- - -	139,68 5,13 1,84
alculation of Equivalent Meters Class ngle Family Residential fulti Family Residential on Residential rigation otal Acter Equivalency Factor	Per Unit	0.625 - - -	138,878 1,843 530 <b>141,251</b> 1.00	734 1,161 511 <b>2,406</b> 1.67	24 NA - To Be 818 374 <b>1,216</b> 3.33	48 e Billed on Unit B 905 397 <b>1,350</b> 5.33	- asis 398 24	- 8 12 <b>20</b> 16.67	- - - - 33.33	139,68 5,13 1,84
alculation of Equivalent Meters Class ingle Family Residential fulti Family Residential on Residential rigation otal Meter Equivalency Factor	Per Unit	0.625 - - - -	138,878 1,843 530 <b>141,251</b>	734 1,161 511 <b>2,406</b>	24 NA - To Be 818 374 <b>1,216</b>	48 e Billed on Unit B 905 397 <b>1,350</b>	- asis 398 24 <b>422</b>	8 12 <b>20</b>	- - -	139,68 5,13 1,84 <b>146,66</b>
alculation of Equivalent Meters Class ngle Family Residential lulti Family Residential on Residential rigation otal Aleter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units	Per Onit	0.625 - - - - 1.00	138,878 1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053	48 e Billed on Unit B 905 397 1,350 5.33 7,200	- asis 398 24 422 10.00 4,220	8 12 20 16.67 333	- - - - 33.33	139,68 5,13 1,84 146,66 -
alculation of Equivalent Meters Class ngle Family Residential ulti Family Residential on Residential rigation otal Aleter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class	Per Onit	0.625 - - - - 1.00	138,878 1,843 530 <b>141,251</b> 1.00	734 1,161 511 <b>2,406</b> 1.67	24 NA - To Be 818 374 1,216 3.33 4,053	48 e Billed on Unit B 905 397 1,350 5.33 7,200	- asis 398 24 422 10.00 4,220	- 8 12 <b>20</b> 16.67	- - - - 33.33	139,68 5,13 1,84 <b>146,66</b>
alculation of Equivalent Meters Class  ngle Family Residential lulti Family Residential on Residential rigation otal deter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class ngle Family Residential	rei Oiit	0.625 - - - - 1.00	1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - TO Be 818 374 1,216 3.33 4,053	48 e Billed on Unit B 905 397 1,350 5.33 7,200  2 Billed on Meter	398 24 422 10.00 4,220	8 12 20 16.67 333	33.33	139,68 5,13 1,82 146,66 - 161,06
alculation of Equivalent Meters Class Ingle Family Residential Iulti Family Residential on Residential rigation otal Meter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class Ingle Family Residential Iulti Family Residential	rei oiiit	0.625 - - - - 1.00	138,878 1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904	48 905 397 1,350 5.33 7,200  2 Billed on Meter   32,832	398 24 422 10.00 4,220 3 Basis	8 12 20 16.67 333	- - - - 33.33	139,68 5,13 1,84 146,66 - 161,06
alculation of Equivalent Meters Class  ngle Family Residential lulti Family Residential on Residential rigation otal Meter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class ngle Family Residential lulti Family Residential on Residential	rei oiiit	0.625 - - - - 1.00	1,843 530 141,251 1.00 141,251	734 1,161 511 2,406 1.67 4,010	24 NA - To Be 818 374 1,216 3.33 4,053  1.5  NA - To Be 5,904 NA - To Be	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 Billed on Meter 32,832 Billed on Meter	398 24 422 10.00 4,220 3 Basis 576 Basis	8 12 20 16.67 333	33.33	139,68 5,13 1,82 146,66 - 161,06
alculation of Equivalent Meters Class Ingle Family Residential Iulti Family Residential on Residential rigation otal Aeter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class Ingle Family Residential Iulti Family Residential on Residential rigation	rei oiiit	0.625 - - - - 1.00	138,878  1,843 530  141,251  1.00  141,251  0.75	734 1,161 511 2,406 1.67 4,010 1	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be NA - To Be	48 Billed on Unit B 905 397 1,350 5.33 7,200  2 Billed on Meter 1 32,832 Billed on Meter Bille	398 24 422 10.00 4,220 3 Basis 576 Basis Sasis	8 12 20 16.67 333	- - - 33.33 - 6	139,68 5,13 1,84 146,66 - 161,06 Total 68,67
alculation of Equivalent Meters Class Ingle Family Residential Iuliti Family Residential on Residential rigation otal Meter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units Class Ingle Family Residential Iuliti Family Residential on Residential rigation	recount	0.625	138,878  1,843 530 141,251 1.00 141,251  0.75  10,620	734  1,161 511 2,406 1.67 4,010  1 13,296	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be 5,904	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 E Billed on Meter 32,832	398 24 422 10.00 4,220 3 Basis 576 Basis 576	8 12 20 16.67 333	- - - - 33.33 - 6 5,448	139,68 5,13 1,84 146,66 - 161,06 Total 68,67
alculation of Equivalent Meters Class  ngle Family Residential luiti Family Residential on Residential rigation stal Acter Equivalency Factor stal Equivalent Meters alculation of Equivalent Units Class ngle Family Residential luiti Family Residential on Residential rigation stal deter Equivalency Factor	recont	0.625 	138,878  1,843 530  141,251 1.00  141,251  0.75  10,620  10,620  0.64	734 1,161 511 2,406 1,67 4,010  1 13,296	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be 5,904 0.64	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 Billed on Meter 1 32,832 Billed on Meter 32,832 0.64	398 24 422 10.00 4,220 3 8 8 8 8 8 5 7 6 8 8 8 8 5 5 7 6 8 6 0.64	- 8 12 20 16.67 333 4	- - - - - 33.33 - 6 5,448	139,68 5,13 1,84 146,66 - 161,06 Total 68,67
alculation of Equivalent Meters Class ingle Family Residential fulti Family Residential on Residential ringation otal Meter Equivalency Factor otal Equivalent Meters alculation of Equivalent Units	rei oiiit	0.625	138,878  1,843 530 141,251 1.00 141,251  0.75  10,620	734  1,161 511 2,406 1.67 4,010  1 13,296	24 NA - To Be 818 374 1,216 3.33 4,053  1.5 NA - To Be 5,904 NA - To Be 5,904	48 e Billed on Unit B 905 397 1,350 5.33 7,200 2 E Billed on Meter 32,832	398 24 422 10.00 4,220 3 Basis 576 Basis 576	8 12 20 16.67 333	- - - - 33.33 - 6 5,448	139,68 5,13 1,84 146,66 - 161,06

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 Mul	lti 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 it's 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 difficultly 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.





Flow Charge Revenue Re	quirement \$ 5,710	5,113								
		Allocation	f Less: Fixed							
		Total Rate	Charge	Flow Charge						
	% Co		Revenue	Revenue						
Customer Class	Distribu			Requirement	-					
Single Family Residential	59%									
Multi Family Residential	18% 8%			948,676						
Non Residential		592,5	, , ,	484,832						
Irrigation	15%		3 (36,184) 1 \$ (1,429,028)	1,060,930 \$ 5,716,113	_					
p 1 - Development of Baseline Flow Billing U	nits After Elasticity A	ljustment								
	Annual F	ow - Before Reduct Demand	ion for Elasticity of		Annual Flow - A	After Reduction fo	r Elasticity of			Reduction Flow for Elasticity
Customer Class	Tier		Total	•	Tier 1	Tier 2	Total	-	-	
Single Family Residential (1)	1,219			•	1,158,373	515,989	1,674,362	-		-
Multi Family Residential (2)		),118 281,3			284,162	225,102	509,264			-
Non Residential (3)										
		5.853 -	255.853		243.060	-	243.060			
Irrigation (3)		5,853 - 9,866 -	255,853 419,866		243,060 377,879	-	243,060 377,879			
	Total 2,194	9,866 - 1,177 926,3	419,866 3 3,120,540		377,879 <b>2,063,475</b>	741,090	377,879 <b>2,804,565</b>	-	-	
Irrigation (3)	Total 2,196 rs to Tier 2 Flow Annual I	,866 - 1,177 926,3 Flow - After Reducti Demand	419,866 3 3,120,540 on for Elasticity of		377,879 2,063,475  Final Flow for Flow Adjuste	Development of F ed by Tier 2 Peakir	377,879 2,804,565 Rates (Tier 2 ng Factors)	-	-	- - Peakin
Irrigation (3)  p 2 - Application of Calculated Peaking Factor  Customer Class	Total 2,190 rs to Tier 2 Flow Annual I	,866 - 1,177 926,3 Flow - After Reducti Demand L Tier 2	419,866 3 3,120,540 on for Elasticity of Total		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1	Development of F ed by Tier 2 Peakin Tier 2	377,879 2,804,565  tates (Tier 2 ng Factors) Total	<u>.</u>	-	Peakin Factor
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)	Total 2,194 rs to Tier 2 Flow Annual I  Tier 1,153	1,177 926,3 Flow - After Reduction Demand Tier 2 3,373 515,9	419,866 3 3,120,540 on for Elasticity of  Total 9 1,674,362		377,879 2,063,475  Final Flow for Flow Adjusto Tier 1 1,158,373	Development of Fed by Tier 2 Peakin Tier 2 704,138	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511	- - -	-	Peakin Factor
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1) Multi Family Residential (2)	Total 2,194 rs to Tier 2 Flow Annual I  Tier 1,15: 28:	,866 - 1,177 926,3  low - After Reduct Demand I Tier 2 3,373 515,9 1,162 225,1	419,866 3 3,120,540 on for Elasticity of  Total 9 1,674,362 2 509,264		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162	Development of F ed by Tier 2 Peakin Tier 2	377,879 2,804,565  Rates (Tier 2 ng Factors) Total 1,862,511 591,344	- - -	_	Peakin Factor
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)	Total 2,194  rs to Tier 2 Flow  Annual I  Tier  1,155 284 244	.,177 926,3 -low - After Reduction Demand Tier 2 .,373 515,9 .,162 225,1 .,060 -	419,866 3 3,120,540 on for Elasticity of  Total 9 1,674,362 12 509,264 243,060		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060	Development of Fed by Tier 2 Peakin Tier 2 704,138	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060	-	-	Peakin Factor
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1) Multi Family Residential (2)	Total 2,194  rs to Tier 2 Flow  Annual I  Tier  1,155 284 244		419,866 3 3,120,540 on for Elasticity of  Total 9 1,674,362 12 509,264 243,060 377,879		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162	Development of Fed by Tier 2 Peakin Tier 2 704,138	377,879 2,804,565  Rates (Tier 2 ng Factors) Total 1,862,511 591,344	-	-	Peakin Factor
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)  Irrigation (3)	Total 2,194 Total 2,194 Annual I Tier 1,155 284 244 377 Total 2,066	0,866	419,866 33 3,120,540 on for Elasticity of Total 19 1,674,362 10 509,264 243,060 377,879 10 2,804,565		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060 377,879	Development of F ed by Tier 2 Peakin Tier 2 704,138 307,182	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	- - -	-	Peakin Factor
Irrigation (3)  p 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)  Irrigation (3)	10   2,19	0,866	419,866 33 3,120,540 on for Elasticity of  Total 19 1,674,362 12 509,264 243,060 377,879 10 2,804,565 Vater Rates by Tier t of Rates (Tier 2		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060 377,879	Development of f f ed by Tier 2 Peakin Tier 2 704,138 307,182 1,011,320	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	- - - Wate	r Rates b	Peakin Factor 1 1 1
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)  Irrigation (3)	10   2,19	1,177 926,3 10w - After Reduct Demand Tier 2 3,373 515,9 1,162 225,1 1,060 - 2,879 - 4,475 741,0 1 Development of V 1 Development of V 2 Development of V 3 Development of V 3 Development of V 3 Development of V 3 Development of V 4 Development of V 5 Development of V 6 Development of V 7 Development of V 8 Developme	419,866 33 3,120,540 on for Elasticity of  Total 19 1,674,362 12 509,264 243,060 377,879 10 2,804,565 Vater Rates by Tier t of Rates (Tier 2		377,879 2,063,475  Final Flow for Flow Adjust: Tier 1 1,158,373 284,162 243,060 377,879 2,063,475	Development of f f ed by Tier 2 Peakin Tier 2 704,138 307,182 1,011,320	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Wate		Peakin Factor 1 1 1
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)  Irrigation (3)	Total   2,190	1,177 926,3 10w - After Reduct Demand Tier 2 1,373 515,9 1,162 225,1 1,060 - 2,879 - 4,475 741,0 1d Development of V pow for Development Adjusted by Tier 2 I	419,866 33 3,120,540 on for Elasticity of  Total 19 1,674,362 10 509,264 243,060 377,879 10 2,804,565  Vater Rates by Tier t of Rates (Tier 2 eaking Factors)  Total		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060 377,879 2,063,475	Development of I ded by Tier 2 Peakin Tier 2 704,138 307,182 - 1,011,320 ge by Tier Tier 2 Greater than 1300 Cubic	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879			Peakin Factor  1 1 1 1 1 1 1 Tier 2 p
Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  p 3 - Allocation of Flow Charge Revenue Req Customer Class	Total   2,194	,866 1,177 926,3  Rlow - After Reducti Demand Tier 2 3,373 515,9 1,162 225,1 0,060 -1,879 -1,475 741,0  Id Development of Upwelopment Of Upwe	419,866 3 3,120,540 on for Elasticity of  Total 19 1,674,362 12 509,264 243,060 377,879 10 2,804,565  Vater Rates by Tier t of Rates (Tier 2 eaking Factors)  Total 11 \$ 3,221,675		377,879 2,063,475  Final Flow for Flow Adjusts Tier 1 1,158,373 284,162 243,060 377,879 2,063,475  Usage Ran Tier 1 0 - 1300 Cubic Feet 0 - 830 Cubic	Development of I ded by Tier 2 Peakir  Tier 2  704,138 307,182  -  1,011,320  ge by Tier  Tier 2  Greater than	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	er CCF	Peakin Factor  1 1 1 1 1 Tier 2 p
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1)  Multi Family Residential (2)  Non Residential (3)  Irrigation (3)  p 3 - Allocation of Flow Charge Revenue Req  Customer Class  Single Family Residential (1)	Total   2,19	0,866 1,177 926,3 1low - After Reduct Demand Tier 2 3,373 515,9 1,162 225,1 0,060 - 3,879 - 4,475 741,0 1 Development of Vow for Development Adjusted by Tier 2 1 Tier 2 1,694 \$ 1,217,9	419,866 3 3,120,540 on for Elasticity of  Total 19 1,674,362 12 509,264 243,060 377,879 10 2,804,565  Vater Rates by Tier t of Rates (Tier 2 eaking Factors)  Total 11 \$ 3,221,675		377,879 2,063,475  Final Flow for Flow Adjusts Tier 1 1,158,373 284,162 243,060 377,879 2,063,475  Usage Ran Tier 1 0 - 1300 Cubic Feet 0 - 830 Cubic	Development of If ed by Tier 2 Peakin Tier 2  704,138 307,182  1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet Greater than 830 Cubic Feet Man 1300 Cubic Feet Greater than 830 Cubic Feet Man 1300 Cubic Feet Man 130	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	1.73	Peakin Factors 1 1 1 1 1 vy Tier Tier 2 p
P 2 - Application of Calculated Peaking Factor  Customer Class  Single Family Residential (1) Multi Family Residential (2) Non Residential (3) Irrigation (3)  P 3 - Allocation of Flow Charge Revenue Req  Customer Class  Single Family Residential (1) Multi Family Residential (2)	Total   2,19	1,177   926,3	419,866 3 3,120,540 on for Elasticity of  Total 19 1,674,362 12 509,264 243,060 377,879 10 2,804,565  Jater Rates by Tier t of Rates (Tier 2 eaking Factors)  Total 11 \$ 3,221,675		377,879 2,063,475  Final Flow for Flow Adjuste Tier 1 1,158,373 284,162 243,060 377,879 2,063,475  Usage Ran Tier 1 0 - 1300 Cubic Feet 0 - 830 Cubic Feet	Development of fed by Tier 2 Peakin Tier 2 704,138 307,182 - 1,011,320  ge by Tier  Tier 2  Greater than 1300 Cubic Feet Greater than 830 Cubic Feet	377,879 2,804,565  tates (Tier 2 ng Factors) Total 1,862,511 591,344 243,060 377,879	Tier 1 Rate p	1.73 1.60	Peakin Factor  1 1 1 1 1 1 1 1 1 1 1 2 2 2 2

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.

W-19							
nue Test and Cost of Service Test							
Revenue	Test - Fixe	d Cl	narges				
				(	Charge per		
			Equivalent		Equivalent	R	evenue by
Customer Class		Me	ters / Units		leter / Unit		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
					rge Revenue		1,429,028
	Fixe	d Cl	harge Reven	ue R	Requirement	\$	1,429,028
Revenue	Test - Flov	v Cł	narges				
		A	nnual Flow -	Afte	r Reduction	for	Elasticity of
			<b>-</b> 4		Demand		
Customer Class			Tier 1		Tier 2		1 674 261
Single Family Residential			1,158,373		515,989		1,674,362
Multi Family Residential Non Residential			284,162 243,060		225,102		509,264 243,060
					-		
Irrigation	Total		377,879 <b>2,063,475</b>		741,090		377,879 <b>2,804,56</b> 9
	iotai		2,003,473		741,030		2,004,303
			Water Ra	tes I	•		
Customer Class		_	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		
		A	nnual Flow -	Afte	r Reduction	for	Elasticity of
Customan Class	•		Tion 1		Demand		Total
Customer Class		Ś	Tier 1	ċ	Tier 2 1,217,981	\$	Total
Single Family Residential Multi Family Residential		Ş	2,003,694 455,873	Ş	492,803	Ş	3,221,675 948,676
Non Residential			484,832		492,003		484,832
Irrigation			1,060,930				1,060,930
iiiigatioii	Total	ć		\$	1,710,784	\$	5,716,113
			arge Revenu			\$	5,716,113
		i		i			
Cost of Servi	ce Test						
2000 01 0011					Revenue		
				Ta	arget Based		
			Projected		on Cost of		
Customer Class			Revenue		Service		
Single Family Residential		\$		\$	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		



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# 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.

/ater					
alculation of Drought Surcharge per CCF					
			Fiscal Year		
Calculation of Drought Surcharge	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	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05





# 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.

ixed Monthly Charge - A	All Meters / Units									
ixed Worlding Gridinge	an ivictory office						onthly Charge			
							Fiscal Year			
Meter Size 0.75		\$	2016	ć	2017	۲.	2018	۲.	2019	2020
0.75		<b>&gt;</b>	6.98 11.63	<b>&gt;</b>	7.77 12.94	<b>&gt;</b>	8.51 14.17	<b>&gt;</b>	9.32 \$ 15.52	10.2 17.0
1.5			23.26		25.88		28.34		31.04	33.9
2			37.22		41.41		45.35		49.66	54.3
3			69.78		77.64		85.02		93.10	101.9
4			116.3		129.39		141.69		155.16	169.9
6			232.59		258.76		283.35		310.27	339.7
Ŭ			232.33		233.70		203.33		320.27	333.7
Multi-family Monthly										
Fixed Charge per Unit		\$	4.45	\$	4.96	\$	5.44	\$	5.96 \$	6.5
low Charge per CCF										
ingle Family Residentia	d									
ingle railing Residentia	Monthly Flow									
	per Tier									
	0 - 1300 Cubic									
ier 1 Rate per CCF	Feet	\$	1.73	\$	1.93	\$	2.12	\$	2.33 \$	2.5
2 Pala	Greater than 1300		2.26	,	2.62	,	2.00	<u>,</u>	246 6	2.4
ier 2 Rate per CCF	Cubic Feet		2.36	\$	2.63	\$	2.88	\$	3.16 \$	3.4
Aulti Family Residential	I									
	Monthly Flow									
	per Tier									
ior 1 Data nor CCF	0 820 Cubic 5	۲	1.00	Ļ	1 70	۲.	1.07	Ļ	2.16	2.2
ier 1 Rate per CCF	0 - 830 Cubic Feet Greater than 830	Þ	1.60	Þ	1.79	Ş	1.97	Þ	2.16 \$	2.3
ier 2 Rate per CCF	Cubic Feet		2.19	\$	2.44	\$	2.68	\$	2.94 \$	3.2
Ion Residential										
II Flow (CCF)		\$	1.99	\$	2.22	\$	2.44	\$	2.68 \$	2.9
rigation										
.ll Flow (CCF)		\$	2.81	Ś	3.13	\$	3.43	Ś	3.76 \$	4.1

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### 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.

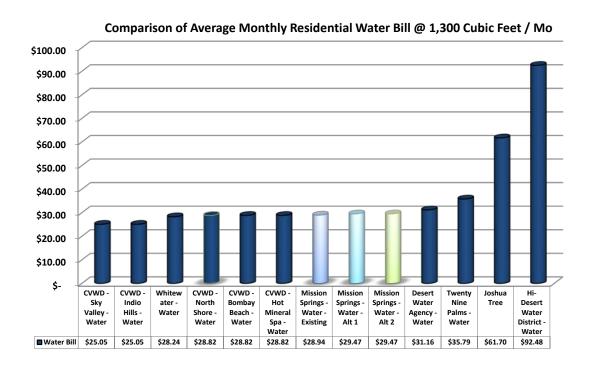
Table W-2	22				
Customer	Impact Analy	ysis - Single	Family Reside	ential - Wate	er Bill
Monthly	Cumulative			\$ Var -	% Var -
Flow	% of	Proposed	Existing	Water	Water
(CCF)	Customers	Rates	Rates	Bill	Bill
0	8%	\$ 6.98	\$9.32	(\$2.34)	-25%
1	11%	8.71	10.31	(\$1.60)	-16%
2	15%	10.44	11.30	(\$0.86)	-8%
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.



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#### 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				
	Current	Current		Net Cash
Funding Source	Assets	Liabilties	Adustments	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.



urces 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%	33% 100% 100% 100		100%		100%			
Total Sewer Rate Revenue	\$	-, -,	\$	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		-		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		
Total Restricted Reserves	\$	-	\$	6,605,000	\$	-	\$	-	\$	-	\$	-
Total Projected Sources of Funds -	Ļ	c 220 82c	Ļ	12.052.416		C 19C 202	Ļ	C COT 001	٠	C 0F2 182	,	7 224 272
Sewer	\$	6,220,826	Ş	12,052,416	\$	6,186,292	\$	6,695,001	\$	6,953,182	\$	7,224,272

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.



wer												
jected Uses of Funds				2212				2010				
		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		1,260,000		189,700		4,844,060		1,181,917		1,230,740		1,346,193
Reserves/Current Cash				•								
Existing Revenue Bond Debt Service		1,081,095		1,082,888		930,633		930,490		930,274		929,023
New Revenue Bond Debt Service		-		-		577,705		1,640,880		1,738,551		1,778,317
Total Uses of Funds - Operating Fund -	\$	4,758,655	\$	3,955,988	\$	9,136,013	\$	6,641,635	\$	6,897,426	\$	7,165,978
Sewer	•		·	, ,		, ,						
Restricted Reserve												
Jses of Funds Other Than Major	Ś		Ś		Ś		\$		۲		Ś	
Capital	Ş	-	Þ	-	Ş	-	Ş	-	Ş	-	Ş	-
Major Capital Funded with Existing												
Reserves/Current Cash		-		-		-		-		-		
Total Uses of Funds - Restricted	\$		Ś		Ś		Ś		Ś		Ś	
Reserve - Sewer	Þ	-	Ģ	-	Ģ	-	Ģ	-	Ģ	-	Ģ	-
Grants												
Jses of Funds Other Than Major			_				_					
Capital	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Major Capital Funded with Existing				C COE 000								
Reserves/Current Cash		-		6,605,000		-		-		-		-
Total Uses of Funds - Grants - Sewer	\$	-	\$	6,605,000	\$	-	\$	-	\$	-	\$	-
otal Projected Uses of Funds - Sewer	Ś	4,758,655	Ś	10,560,988	\$	9,136,013	Ś	6,641,635	Ś	6,897,426	Ś	7,165,97

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.



	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	1,346,19
New Bonds	-	-	8,231,584	15,148,941	1,391,696	566,61
Total Capital Project Funded	\$1,260,000	\$9,425,700	\$13,075,644	\$16,330,858	\$ 2,622,436	\$ 1,912,802

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. <sup>7 8</sup>

<sup>&</sup>lt;sup>8</sup> 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.



<sup>&</sup>lt;sup>7</sup> 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.



### 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. <u>Summary Pro Forma and Revenue Increases Required</u>

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.

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mmary 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	\$	1,498,93
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%		1009
Total Rate Revenue	\$	3,775,588	\$	3,914,026	\$	4,651,902	\$	5,163,611	\$	5,421,792	\$	5,692,88
Other Operating Revenue		2,442,238		1,528,390		1,528,390		1,528,390		1,528,390		1,528,39
Interest Income - Operating Fund		2,000		4,000		5,000		2,000		2,000		2,00
Total Revenue	\$	6,219,826	\$	5,446,416	\$	6,185,292	\$	6,694,001	\$	6,952,182	\$	7,223,27
Operating Expense	\$	2,417,560	\$	2,683,400	\$	2,783,615	\$	2,888,348	\$	2,997,861	\$	3,112,44
Minor Capital		-		-		-		-		-		
Major Capital Funded with Existing												
Reserves/Current Cash		1,260,000		189,700		4,844,060		1,181,917		1,230,740		1,346,19
Fransfers Out		-		-		-		-		-		
Non Operating Expenses		-		-		-		-		-		
Existing Revenue Bond Debt Service		1,081,095		1,082,888		930,633		930,490		930,274		929,02
New Revenue Bond Debt Service		-		-		577,705		1,640,880		1,738,551		1,778,31
otal Expenses	\$	4,758,655	\$	3,955,988	\$	9,136,013	\$	6,641,635	\$	6,897,426	\$	7,165,97
Ending Unrestricted Fund Balance	\$	2,852,100	\$	4,342,528	\$	1,391,808	\$	1,444,174	\$	1,498,931	\$	1,556,22
Restricted Reserve												
Beginning Fund Balance	\$	577,041	\$	578,041	\$	579,041	\$	580,041	\$	581,041	\$	582,04
Sources of Funds		1,000		1,000		1,000		1,000		1,000		1,00
Uses of Funds		-		-		-		-		-		
Ending Fund Balance	\$	578,041	\$	579,041	\$	580,041	\$	581,041	\$	582,041	\$	583,04
Grants												
Beginning Fund Balance	Ś	_	\$	_	\$	_	\$	_	Ś	_	\$	
Sources of Funds	Ψ	_	Ψ.	6,605,000	Ψ.	_	~	_	Y	_	Ψ.	
Uses of Funds		_		6,605,000		_		-		-		
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
NEW DEBT - Assessment Funded												
Beginning Fund Balance	Ś	2,625,000	Ś	2,628,000	Ś	_	\$	_	Ś	-	Ś	
Sources of Funds	Y	3,000	Ψ.	3,000	Y	_	Y	_	Y	-	Y	
Jses of Funds		-		2,631,000		_		_		-		
Ending Fund Balance	\$	2,628,000	\$	-	\$	-	\$	-	\$	-	\$	
Summary of Key Metrics: Targ	<b>a</b> t											
Jnrestricted Operating Funds (Min) - Months of												
	.0	14.2		19.4		6.0		6.0		6.0		6.
`		3.52		2.55		2.26		1.48		1.48		1.5
Debt Service Coverage (Min) 1.	U	3.52		2.55		2.26		1.48		1.48		1.5

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



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# 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.



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Table S-6 Sewer **Summary Allocation of Costs to Functional Cost Component** Summary of Expenses by Type **New Bond** Existing **Functional Cost Bond Debt Debt** Component **Operating** Service Service **Total** 151,878 \$ 1,082,888 Collection \$ 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.

	Δ	llocation Pe	ercentages					ΔΙ	located Cost	٠,			
_		ilocation i	creentages		_				iocurcu cost				
unctional Cost		9	Strength - S	Strength -						S	trength -		
Component V	Volume	Capacity	SS	BOD	,	/olume	Capacit	, :	Strength - SS		BOD	Total	Allocation Methodology
Collection	50%	50%	0%	0%	\$	617,383	\$ 617,3	83	\$ -	\$	- :	\$ 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	67,9	82	-		-	135,963	Customer service costs allocated to Volume and Capacity
Administration	31%	27%	28%	14%		382,352	326,1	43	337,253		168,626	1,214,375	Administration costs allocated to Volume and Capacity.



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# Table S-8

Sewer
Alloction of Costs to Flow and Strength Components

Customer Class	All	ocated Costs	_	ewer Flow omponent	wer Strength nponent - SS	ver Strength mponent - 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
	P	ercent of Total		58%	28%	14%	



Final Report December 9, 2015



# 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.



#### Water and Sewer Cost of Service Study

Final Report December 9, 2015



Table S-9

Sewer

evelopment 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

	Cost	to	Sewer Rate	<b>Annual Billing</b>				
Sewer Flow Charge Component	Distribution	Co	mponents	Units	Unit	Ra	te 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

**Annual Flow** (After Total Allocated Reduction for Revenue Total Sewer **Customer Class** Rate Code Elasticity) - CCF SS - Pounds BOD - Pounds Requirement Rate per Billling Basis Single Family Residential 780,013 36.92 922,110 380,310 2,950,749 Bill Multifamily Residential 226.343 23.51 Unit 102 267.577 110.358 768.478 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 8,714 2.46 CCF 951 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 6,808 8,062 3.41 CCF 206 2,527 23,185 207 5,611 2,610 1,736 14,727 2.62 CCF Laundromat 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 211 9,373 5,946 2,899 2.79 CCF Commercial 26,187 Repair Shop & Service Station 1.188 1,406 4.044 3.41 CCF 301 441 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 6.88 CCF 1.270 Mortuary 403 375 619 2.583 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 2 452 657 2.46 CCF 830 6.024 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 801 5.178 2.190 1.388 13.160 2.54 CCF School 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.

Rates and Charges				F	iscal Year		
		Billing					
<b>Customer Class</b>	Rate Code	Basis	2016	2017	2018	2019	202
Single family residential	101	Bill	\$ 36.92	\$40.98	\$45.49	\$47.77	\$50.:
Duplex or triplex	102	Unit	23.51	26.10	28.98	30.43	31.
Multifamily residential	102	Unit	23.51	26.10	28.98	30.43	31.
Mobile home park	103	CCF	23.51	26.10	28.98	30.43	31.
Dept./retail store	201	CCF	2.79	3.11	3.46	3.64	3.8
Professional office	202	CCF	2.46	2.73	3.04	3.20	3.3
Bar w/o dining	203	CCF	3.11	3.46	3.85	4.05	4.
Car wash	204	CCF	2.53	2.81	3.12	3.28	3.4
Gyms & Spas	205	CCF	1.85	2.06	2.29	2.41	2.
Mixed use	206	CCF	3.41	3.79	4.21	4.43	4.
Laundromat	207	CCF	2.62	2.92	3.25	3.42	3.
Hospital and convalescent	208	CCF	2.79	3.10	3.45	3.63	3.
Other	209	CCF	2.95	3.28	3.65	3.84	4.0
Auto steam cleaning	210	CCF	9.51	10.56	11.73	12.32	12.
Other commercial	211	CCF	2.79	3.11	3.46	3.64	3.
Repair shop/service	301	CCF	3.41	3.79	4.21	4.43	4.0
Hotel/motel w/o dining	302	CCF	3.00	3.33	3.70	3.89	4.0
Manufacturing	303	CCF	4.46	4.96	5.51	5.79	6.0
Industrial laundry	307	CCF	6.11	6.78	7.53	7.91	8.3
Commercial laundry	308	CCF	3.79	4.22	4.69	4.93	5.:
Soft water service	309	CCF	2.09	2.32	2.58	2.71	2.8
Hotel/motel with dining	401	CCF	5.42	6.02	6.69	7.03	7.
Grocery	402	CCF	6.88	7.65	8.50	8.93	9.3
Mortuary	403	CCF	6.88	7.65	8.50	8.93	9.
Restaurant	404	CCF	6.45	7.16	7.95	8.35	8.
Bakery, wholesale	407	CCF	6.45	7.16	7.95	8.35	8.
Public agency	503	CCF	2.46	2.73	3.04	3.20	3.
Religious organization	506	CCF	2.95	3.28	3.65	3.84	4.0
Septage	701	CCF	63.74	70.76	78.55	82.48	86.
School & college	801	CCF	2.54	2.83	3.15	3.31	3.4

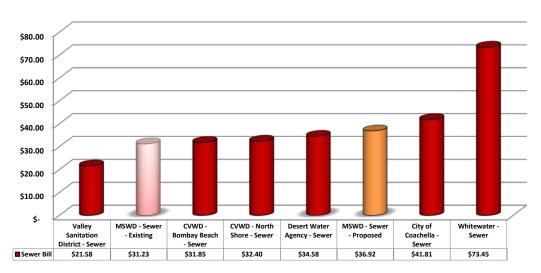




# 4.5.4 Regional Sewer Bill Survey

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 1<sup>st</sup> 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
1	Operating Fund Water Rate Revenue Increases		0.00%		11.25%		11.25%		9.50%		9.50%		9.50%
1	% 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
3 4	Other Operating Revenue	Ф	1,561,720	Ф	1,561,720	Ф	1,561,720	Ф	1,561,720	Ф	1,561,720	Φ	1,561,720
5			2.000				4.000						6.000
6	Interest Income - Operating Fund Total Operating Revenue	\$	7,986,319	Φ.	4,000 8,229,166	Φ.	9,514,689	Φ	5,000 10,270,841	Φ	5,000 11,097,732	Φ.	12,004,178
		Ф	, ,	Ф	, ,	Ф	, ,	Ф		Ф	, ,	Ф	, ,
7 8	Operating Expenses Net Revenue	\$	(6,610,296)	\$	(7,447,046)	\$	(8,354,183)	Φ.	(8,719,604)	\$	(9,123,013)	Φ.	(9,549,457)
8	Net Revenue Plus:	Ф	1,376,022	Ф	782,120	Ф	1,160,506	\$	1,551,237	Ф	1,974,719	Ф	2,454,721
	1 1 2 2												
	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  Debt Service Coverage Calculations:		3,305,148		3,723,523		4,177,091		4,359,802		4,561,507		4,774,729
	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
	Positi Politi Comition Communication												
26	Parity Debt Service Coverage Test:	•	4 070 000	Φ.	700 100	œ.	4 400 500	Φ.	4 554 007	œ.	4.074.746	Φ.	0.454.704
26	Net Revenue Available for Debt Service Coverage Test	\$	1,376,022	\$	782,120	\$	1,160,506	\$	1,551,237	\$	1,974,719	Ъ	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	Rest	tricted 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
		•	,,	•	1,011,000
	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:		4		
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)	\$	-
	Net Beginning Balances (Curr Assets less Current Liabilities - with				
18	Adjustments)	\$	1,592,421	\$	7,914,988
	•		· · ·		

#### Mission Springs Water District Water Revenue

Line No:	Summary												
1 1	Code	Description		2015		2016		2017		2018		2019	2020
2	RR1	Water Rate Revenue	\$		\$	6,663,446	\$	7,948,969	\$	8,704,121	\$		\$ 10,436,458
3	OR	Other Operating Revenue	·	1,561,720	•	1,561,720	Ť	1,561,720	•	1,561,720	Ť	1,561,720	1,561,720
4	TRIN	Transfers In		-		-		-		-		-	-
5	Sources - Fund 2	Sources of Funds - Fund 2		-		-		-		-		-	-
6 7	Sources - Fund 3 INT - Fund 1	Sources of Funds - Fund 3 Interest Earnings - Fund 1		2,000		4,000		4,000		5,000		5,000	6,000
8	INT - Fund 1	Interest Earnings - Fund 1		2,000		4,000		4,000		5,000		5,000	6,000
9	INT - Fund 3	Interest Earnings - Fund 3		10,000		10,000		10,000		10,000		10,000	10,000
		•											
10	Detail	Description		0045		0040		0047		0040		0040	0000
10 11	Code	Description Operating Fund		2015		2016		2017		2018		2019	 2020
11	RR1 - BEFORE GROWTH	Operating Tunu											
12	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 14	RR1 - Growth	Growth Revenue Increase		0.00%		0.00%		0.00%		0.00% 9.50%		0.00% 9.50%	0.00% 9.50%
15		Pct of Year Revenue Increase Effective		100.00%		11.25% 33.33%		11.25% 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  OR	LOCAL GRANT REVENUE S.B.E. PROP TAX		- 35,716		35,716		35,716		35,716		35,716	35,716
	OR 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 NA	LAIF INTEREST EARNED NON-RES  LAIF INTEREST EARNED CAPITAL		13,730 2,403		13,730 2,403		13,730 2,403		13,730 2,403		13,730 2,403	13,730 2,403
	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 OR	FIRE FLOW TESTING UNAUTHORIZED WATER USE PENAL		500 5,000		500 5,000		500 5,000		500 5,000		500 5,000	500 5,000
	OR 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 OR	SITE RENT MWVE DISH - COX GA		25,000 20,000		25,000		25,000		25,000		25,000	25,000 20,000
	OR OR	INFILL (10 X 4353)		43,530		20,000 43,530		20,000 43,530		20,000 43,530		20,000 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 OR	04-4856 UNSECURED PROPITAX S		450		450		450		450		450	450
	OR OR	04-4855 UNSECURED PROP TAX S 04-4855 HOMEOWNERS PROP TAX		46 13		46 13		46 13		46 13		46 13	46 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 OR	04-4866 UNSECURED PROP TAX S 04-4853 HOMEOWNERS PROP TAX		13,473 2,310		13,473 2,310		13,473 2,310		13,473 2,310		13,473 2,310	13,473
	OR OR	04-4854 UNSECURED PROP TAX		2,310		2,310		2,310		2,310		2,310	2,310 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

Summary									
	ode	Description		2015	2016	2017	2018	2019	2020
	R1	Water Rate Revenue	\$	6,422,599 \$	6,663,446 \$	7,948,969 \$	8,704,121 \$	9,531,012 \$	10,436,4
0	)R	Other Operating Revenue		1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,
TR	RIN	Transfers In		-	-	-	-	-	
Sources	- Fund 2	Sources of Funds - Fund 2		-	-	-	-	-	
Sources	- Fund 3	Sources of Funds - Fund 3		-	-	-	-	-	
INT - F	Fund 1	Interest Earnings - Fund 1		2,000	4,000	4,000	5,000	5,000	6
INT - F	Fund 2	Interest Earnings - Fund 2		-	-	-	-	-	
INT - F	Fund 3	Interest Earnings - Fund 3		10,000	10,000	10,000	10,000	10,000	10
Detail									
_	ode	Description		2015	2016	2017	2018	2019	2020
		WATER DISTRICT -IDE							
Rate Revenue -	Captured Above	WATER SERVICE CHARGE RESIDEN		41,000					
Rate Revenue - 6		WATER SERVICE CHARGE COMMERC		500					
Rate Revenue - 1	Captured Above								
Rate Revenue - 6	Captured Above	WATER CONSUMPTION CHARGE RES		76,000					
Rate Revenue - 6	Captured Above	WATER CONSUMPTION CHARGE COM		2,000					
0	R	RECONNECT/DISCONNECT FEES		1,700	1,700	1,700	1,700	1,700	1
0	R	BACKFLOW MAINTENANCE FEES		1,000	1,000	1,000	1,000	1,000	
ō		FIRE FLOW CHARGES		2,000	2,000	2,000	2,000	2,000	:
	)R	FIRE FLOW TESTING		50	50	50	50	50	
	)R	RETURNED CHECK SERVICE CHARG		100	100	100	100	100	
	)R	DELINQUENT CHARGES		3,000	3,000	3,000	3,000	3,000	
_	)R	LIEN RECORDING/RELEASE FEES		300	300	300	300	300	
	)R	WATER STANDBY CHARGES (26.80		23,000	23,000	23,000	23,000	23,000	2
	IA	LAIF INTEREST INCOME CAPITAL		190	190	190	190	190	
_	R	S.B.E. PROP TAX SEC EST		1,446	1,446	1,446	1,446	1,446	
	)R	04-4867 SECURED PROP TAX SEC		13,378	13,378	13,378	13,378	13,378	1
	OR OR	04-4867 HOMEOWNERS PROP TAX 04-4867 UNSECURED PROP TAX S		201 686	201 686	201 686	201 686	201 686	
		CEWED DICTRICT	_						
N	IA	SEWER DISTRICT RESIDENTIAL SEWER SERVICE		3.380.000	3.380.000	3.380.000	3.380.000	3.380.000	3.38
N		RESIDENTIAL SEWER SERVICE		3,380,000 640,000	3,380,000 640,000	3,380,000 640,000	3,380,000 640,000	3,380,000 640,000	
N	IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE	_	640,000	640,000	640,000	640,000	640,000	64
N N	IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10		640,000 12,000	640,000 12,000	640,000 12,000	640,000 12,000	640,000 12,000	64 1
N N	IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS		640,000 12,000 3,000	640,000 12,000 3,000	640,000 12,000 3,000	640,000 12,000 3,000	640,000 12,000 3,000	64 1
N N N	IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520)		640,000 12,000 3,000 12,600	640,000 12,000 3,000 12,600	640,000 12,000 3,000 12,600	640,000 12,000 3,000 12,600	640,000 12,000 3,000 12,600	64 1
N N N N	IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE		640,000 12,000 3,000 12,600 913,848	640,000 12,000 3,000 12,600 913,848	640,000 12,000 3,000 12,600 913,848	640,000 12,000 3,000 12,600 913,848	640,000 12,000 3,000 12,600 913,848	64 1 1 91
N N N N	IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V		640,000 12,000 3,000 12,600 913,848 35,064	640,000 12,000 3,000 12,600 913,848 35,064	640,000 12,000 3,000 12,600 913,848 35,064	640,000 12,000 3,000 12,600 913,848 35,064	640,000 12,000 3,000 12,600 913,848 35,064	64 1 1 91 3
N N N N N	IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT		640,000 12,000 3,000 12,600 913,848 35,064 (26,000)	640,000 12,000 3,000 12,600 913,848 35,064 (26,000)	640,000 12,000 3,000 12,600 913,848 35,064 (26,000)	640,000 12,000 3,000 12,600 913,848 35,064 (26,000)	640,000 12,000 3,000 12,600 913,848 35,064 (26,000)	64 1 1 91 3 (2
N N N N N N	IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410	64 1 1 91 3 (2
N N N N N N N	IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970	64 1 1 91 3 (2
N N N N N N N	IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950	64 1 1 91 3 (2
N N N N N N N N	IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264	64 1 1 91 3 (2
N N N N N N N N	IA IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	64 1 1 91 3 (2
N N N N N N N N N N	IA IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	64 1 1 91 3 (2 4 3 3 6
N N N N N N N N N N	IA IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480	64 1 1 91 3 (2 4 3 3 6
N N N N N N N N N N	IA IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474	64 1 91 3 (2 4 3 3 6
N N N N N N N N N N N N N N N N N N N	IA IA IA IA IA IA IA IA	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE		640,000 12,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400	64 1 91 3 (2 4 3 3 6
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O.		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 32,950 100,474 1,200 12,400 239,639	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639	64 1 91 3 (2 4 3 3 6 10
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	64 1 91 3 (2 4 3 3 6 10
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX		640,000 12,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597	640,000 12,000 12,000 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597	64 1 91 3 (2 4 3 3 6 10
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411	64 1 1 91 3 (2 4 3 3 6 10 11 23 2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460	64 1 1 91 3 (2 4 3 3 6 10 1 1 23 2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT Interest Earning Calculation	•	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	64 1 1 91 3 (2 4 3 3 6 10 1 2 2 1 2,81
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance	\$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	64 1 1 91 3 (2 4 3 3 6 10 1 2 2 2,81
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT Interest Earning Calculation	\$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000	644 1 1 1 3 3 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 S.B.E. PROPERTY TAX 04-4869 S.B.E. PROPERTY TAX 04-4869 UNSECURED PROP TAX STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	64 1 1 91 3 (2 4 3 3 6 10 1 1 23 2 2,81
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 S.B.E. PROPERTY TAX 04-4869 S.B.E. PROPERTY TAX 04-4869 UNSECURED PROP TAX STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	644 1 1 1 3 3 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 UNSECURED PROP TAX 04-4869 UNSECURED PROP TAX STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings  Restricted Reserve		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	644 1 1 1 3 3 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STIMT O. 04-4869 SEC PROP TAX STIMT O. 04-4869 UNSECURED PROP TAX 04-4869 UNSECURED PROP TAX 04-4869 UNSECURED PROP TAX 04-4869 UNSECURED PROP TAX 04-4869 INSECURED		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	644 1 1 1 3 3 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2
N N N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 S.B.E. PROPERTY TAX 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate Projected Interest Earnings  Restricted Reserve  Operating Revenue Non Operating Revenue		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	644 1 1 1 3 3 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2 (2
N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate Projected Interest Earnings  Restricted Reserve  Operating Revenue Non Operating Revenue Transfers In		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 \$ 0.3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000 \$ 2,180,000 \$ 0,3%	644 1 1 1 91 3 3 (22 (22 23 23 24 24 24 24 24 24 24 24 24 24 24 24 24
N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 SEC PROP TAX STMT O. 04-4869 UNSECURED PROP TAX 04-4869 UNSECURED PROP TAX STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate Projected Interest Earnings  Restricted Reserve  Operating Revenue Non Operating Revenue Transfers In Total Sources		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3% 2,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 0,3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  2,180,000 \$ 5,000 \$	644 1 1 1 91 3 3 (22 (22 23 23 24 24 24 24 24 24 24 24 24 24 24 24 24
N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate Projected Interest Earnings Rate  Projected Reserve  Operating Revenue Non Operating Revenue Transfers In Total Sources  Interest Earnings Calculation	\$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%  2,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0.3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 0.3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000  1,847,000  0,3%  5,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  2,180,000 \$ 5,000 \$	644 1 1 91 3 3 (2 4 4 3 3 3 3 6 6 10 10 2 3 2 2 8 1 2 ,281 2 ,282 6 0 3 %
N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEP CPOP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance ASSUMED INTEREST IN Total Sources  Interest Earnings Calculation Average Balance  Interest Earning Calculation Average Balance		640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3% 2,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 0,3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000 \$ 1,847,000 \$ 0,3%	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  2,180,000 \$ 5,000 \$	64 1. 91 3 (2) 4 4 3 3 6 6 10 1. 23 2 2 1. 2,81 2,28 0.3%
N N N N N N N N N N N N N N N N N	IA I	RESIDENTIAL SEWER SERVICE COMMERCIAL SEWER SERVICE SEWER STANBY CHARGES @ \$10 FATS, OIL & GREASE PERMITS INFILL CONNECTIONS (5 @ \$2520) FRONT FOOTAGE INT EARNED AD #12 BONDS OWNERS PHASE V INTEREST EARNED NON-RESTRICT INT EARNED AD #12 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED AD #11 BONDS OWNE INT EARNED AD #12 BONDS OWNE INT EARNED FINANCIAL ASSISTA LAIF INT EARNED CAPITAL RESE 04-4869 SEC PROP TAX STMT O. 04-4869 S.B.E. PROPERTY TAX 04-4869 HOMEOWNERS PROP TAX 04-4869 UNSECURED PROP TAX S STATE REVENUE GRANT  Interest Earning Calculation Average Balance Assumed Interest Earnings Rate Projected Interest Earnings Rate  Projected Reserve  Operating Revenue Non Operating Revenue Transfers In Total Sources  Interest Earnings Calculation	\$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  796,000 \$ 0.3%  2,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,405,000 \$ 0.3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,652,000 0.3% 4,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  1,847,000  1,847,000  0,3%  5,000 \$	640,000 12,000 3,000 12,600 913,848 35,064 (26,000) 8,410 48,970 32,950 37,264 61,480 100,474 1,200 12,400 239,639 23,411 3,597 12,460 2,810,000  2,180,000 \$ 5,000 \$	3,380 640 12 913 35 (26 6 48 32 37 61 100 23 23 22 2,810 2,281 0.3%

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

FUND #	ry - Operating Fun	d			Expense Code		Major Capital Expenses - Water  Description	2015	2016	2017	2018	2019	2020
1 1 1 1					Operating Non Operating Minor Capital Transfers		Operating Non Operating Minor Capital Transfers	\$ 6,610,296 \$ - -	7,447,046 \$ - -	:	8,719,604 \$ - -	-	9,549,457 - - -
1 1 1				Ne Exist	ing Bond Debt Se w Bond Debt Sen ing SRF Debt Se w SRF Debt Serv	vice ervice	Existing Bond Debt Service New Bond Debt Service Existing SRF Debt Service New SRF Debt Service	43,332 115,799 -	43,270 244,470 -	43,300 726,197 -	43,316 812,244	43,320 883,167 -	43,310 948,412 -
	ry - Water Connect	ion Fees		110	W ON BOX OUT		TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179
FUND # 2					Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
UND # 3	ry - Restricted Res	erve			Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
etail													
FUND #	Cost Allocation Code			Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES Detail	2015	2016	2017	2018	2019	2020
							Water						
1 1 1	Water - CS Water - CS Water - CS	101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS	101-5000-50001-000 101-5000-51999-000 101-5000-52999-000	Operating Operating Operating	Operating Operating Operating	3.0% 7.5% 7.5%	General District - CUSTOMER ACCOUNTS  CUSTOMER ACCOUNTS - REGULAR  CUSTOMER ACCOUNTS - BENEFIT  CUSTOMER ACCOUNTS - FRINGE B	127,319 31,033 91,722	131,138 33,360 98,601	135,072 35,862 105,996	139,124 38,552 113,946	143,298 41,443 122,492	147,597 44,551 131,679
1 1 1 1	Water - CS Water - CS Water - CS Water - CS	101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS	101-5000-56011-000 101-5000-56011-000 101-5000-56011-000 101-5000-56011-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	CHECK SCANNER MAINTENANCE INFOSEND BILLING OUTSOURCING NOTARY DUES, INSURANCE & SUP CHECKFREE PAYMENT SERVICES	539 71,847 216 575	555 74,002 222 592	572 76,222 229 610	589 78,509 236 628	607 80,864 243 647	625 83,290 250 666
1 1 1	Water - CS Water - CS Water - CS	101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS	101-5000-56011-000 101-5000-56021-000 101-5000-74001-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	MASTER METER COMPUTER SUPPORT FORMS, ENVELOPES TRAINING & SEMINARS - FRONT	2,515 2,874 1,796	2,590 2,960 1,850	2,668 3,049 1,906	2,748 3,140 1,963	2,830 3,234 2,022	2,915 3,331 2,083
1 1 1 1	Water - CS Water - CS	101 5000 CUSTOMER ACCOUNTS 101 5000 CUSTOMER ACCOUNTS	101-5000-82021-000 101-5000-82021-000	Operating Operating	Operating Operating	3.0% 3.0%	LIEN RELEASES, COLLECTION CO TAX ROLL PREP - DELINQUENT ASSMNT  General District - BUILDINGS & GROUNDS	216 862	222 888	229 915	236 942	243 970	250 999
1 1 1	Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-50001-000 101-5020-51999-000 101-5020-52999-000 101-5020-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 7.5% 7.5%	BUILDING & GROUNDS - REGULAR BUILDING & GROUNDS - BENEFIT BUILDING & GROUNDS - FRINGE	25,978 6,226 18,654	26,758 6,692 20,053	27,561 7,194 21,557	28,388 7,734 23,174	29,240 8,314 24,912	30,117 8,938 26,780
1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-53005-000 101-5020-53005-000 101-5020-53005-000 101-5020-53005-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	SHOP BUILDING REPAIR MATERIALS ADMIN BUILDING ELECTRICAL REPAIR SHOP BUILDING ELECTRICAL REPAIR SWAMP COOLER REPAIR MATERIAL	2,155 862 718 718	2,220 888 740 740	2,287 915 762 762	2,356 942 785 785	2,427 970 809 809	2,500 999 833 833
1 1 1	Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-53005-000 101-5020-53005-000 101-5020-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	REMOTE/OTHER SITES MAINT REMOTE GATE OPENERS KEYS/MASTER LOCKS	2,874 359 2,658	2,960 370 2,738	3,049 381 2,820	3,140 392 2,905	3,234 404 2,992	3,331 416 3,082
1 1 1	Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-53005-000 101-5020-53005-000 101-5020-56011-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	IRRIGATION SUPPLIES ADMIN BUILDING REPAIR MATERIALS CONTRACT LABOR - BLDGS & GROUNDS	431 13,651 21,554	444 14,060 22,201	457 14,482 22,867	471 14,916 23,553	485 15,363 24,260	500 15,824 24,988
1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-56301-000 101-5020-56361-000 101-5020-56381-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	ADMIN BUILDING CLEANING SERV ADMIN PEST CONTROL DISTRICT YARD PEST CONTROL	17,962 862 647	18,501 888 666	19,056 915 686	19,628 942 707	20,217 970 728	20,824 999 750
1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS 101 5020 BUILDINGS & GROUNDS	101-5020-56541-000 101-5020-56601-000 101-5020-56601-000 101-5020-74001-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	ADT SECURITY - ADMIN BLDG DESERT VALLEY DISPOSAL - ADM DUMP FEES TRAINING AND SEMINARS	4,526 3,233 359 3,305	4,662 3,330 370 3,404	4,802 3,430 381 3,506	4,946 3,533 392 3,611	5,094 3,639 404 3,719	5,247 3,748 416 3,831
	Water - Admin	101 5040 VEHICLE MAINTENANCE	101-5040-50001-000	Operating	Operating	3.0%	General District - VEHICLE MAINTENANCE VEHICLE MAINTENANCE - REGULAR PAY	7,815	8,049	8,290	8,539	8,795	9,059
	Water - Admin Water - Admin Water - Admin Water - Admin	101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE	101-5040-51999-000 101-5040-52999-000 101-5040-53301-000 101-5040-53321-000	Operating Operating Operating Operating	Operating Operating Operating Operating	7.5% 7.5% 3.0% 3.0%	VEHICLE MAINTENANCE - BENEFIT PAY VEHICLE MAINTENANCE - FRINGE BENEFIT P/ UNLEADED GASOLINE DIESEL FUEL	1,873 5,611 61,070 8,622	2,014 6,032 62,902 8,880	2,165 6,484 64,789 9,146	2,327 6,970 66,733 9,420	2,502 7,493 68,735 9,703	2,690 8,055 70,797 9,994
	Water - Admin Water - Admin Water - Admin	101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE	101-5040-53361-000 101-5040-53421-000 101-5040-53441-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	OIL AND LUBRICANTS VEHICLE AND EQUIPMENT REPAIR TIRES, TUBES, AND REPAIRS	575 35,924 8,622	592 37,001 8,880	610 38,111 9,146	628 39,254 9,420	647 40,432 9,703	666 41,645 9,994
1	Water - Admin Water - Admin Water - Admin	101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE	101-5040-53461-000 101-5040-53501-000 101-5040-53521-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	SMALL TOOLS WELDING GASES WELDING SUPPLIES(LESS GASES)	718 431 431	740 444 444	762 457 457	785 471 471	809 485 485	833 500 500
1 1 1	Water - Admin Water - Admin Water - Admin	101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE	101-5040-56011-000 101-5040-56011-000 101-5040-56011-000 101-5040-56701-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	CONTRACT LABOR - VEHICLE MAINTENANCE WASTE OIL AND DRUM REMOVAL FUEL TANK TESTING VEHICLE SMOG CERTIFICATION	3,592 359 718 431	3,700 370 740	3,811 381 762 457	3,925 392 785	4,043 404 809 485	4,164 416 833
	Water - Admin Water - Admin Water - Admin Water - Admin	101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE 101 5040 VEHICLE MAINTENANCE	101-5040-56781-000 101-5040-56781-000 101-5040-56821-000 101-5040-74001-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	VEHICLE SMOG GERTIFICATION RADIO REPAIR VEHICLE GLASS REPAIR/REPLACE TRAINING SEMINARS	359 1,078 862	444 370 1,110 888	381 1,143 915	471 392 1,177 942	485 404 1,212 970	500 416 1,248 999
1	Water - Admin	101 5060 CENTRAL SERVICES	101-5060-50001-000	Operating	Operating	3.0%	General District - CENTRAL SERVICES CENTRAL SERVICES - REGULAR PAY	72,963	75,152	77,407	79,729	82,121	84,585
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-51999-000 101-5060-52999-000 101-5060-53005-000	Operating Operating Operating	Operating Operating Operating	7.5% 7.5% 3.0%	CENTRAL SERVICES - BENEFIT PAY CENTRAL SERVICES - FRINGE BENEFIT PAY GENERAL DISTRICT SAFETY MATERIALS	18,313 52,869 180	19,687 56,835 185	21,164 61,098 191	22,751 65,680 197	24,457 70,606 203	26,291 75,901 209
1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53005-000 101-5060-53005-000 101-5060-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	TOILETRIES & JANITORIAL - ADMIN BLDG HYDRATION SUPPLEMENT FIELD SAFETY SUPPLIES	575 503 3,592	592 518 3,700	610 534 3,811	628 550 3,925	647 567 4,043	666 584 4,164
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53005-000 101-5060-53005-000 101-5060-53005-000 101-5060-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	JANITORIAL SUPPLIES EMPLOYEE GOODWILL BOOTS FOR FIELD EMPLOYEES BAYPOLL & ACCOUNTS PAYABLE	718 2,155 3,592	740 2,220 3,700	762 2,287 3,811	785 2,356 3,925	809 2,427 4,043	833 2,500 4,164 450
1 1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53005-000 101-5060-53005-000 101-5060-53005-000 101-5060-53005-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	PAYROLL & ACCOUNTS PAYABLE PAPER GOODS - ADMIN BLDG POSTAGE METER SUPPLIES COFFEE SERVICE & SUPPLIES	388 431 431 1.035	400 444 444 1.066	412 457 457 1.098	424 471 471 1,131	437 485 485 1,165	450 500 500 1,200
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53005-000 101-5060-53005-000 101-5060-53021-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	PICNIC UNIFORMS PRINTER SUPPLIES	359 18,644 3,592	370 19,204 3,700	381 19,780 3,811	392 20,373 3,925	404 20,984 4,043	416 21,614 4,164
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53021-000 101-5060-53021-000 101-5060-53021-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	INVENTORY ISSUE FORMS CORP YARD COFFEE SERVICE PAPER SUPPLIES (TOILETRIES)	359 287 862	370 296 888	381 305 915	392 314 942	404 323 970	416 333 999
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53021-000 101-5060-53041-000 101-5060-53041-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	OFFICE SUPPLIES METER POSTAGE SHIPPING SUPPLIES EREIGHT OUT	12,501 2,874 72	12,876 2,960 74	13,262 3,049 76	13,660 3,140 78	14,070 3,234 80	14,492 3,331 82
1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-53661-000 101-5060-56011-000 101-5060-56011-000 101-5060-56011-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	FREIGHT OUT GENERAL DISTRICT SAFETY TRAINING GENERAL DISTRICT SAFETY OUTS NOTARY SUPPLIES	72 180 180 216	74 185 185 222	76 191 191 229	78 197 197 236	80 203 203 243	82 209 209 250
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-56011-000 101-5060-56011-000 101-5060-56101-000	Operating Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	FIRE EXTINGUISHER SERVICE SHREDDING SERVICE ARMORED CAR SERVICE	1,078 1,466 4,526	1,110 1,510 4,662	1,143 1,555 4,802	1,177 1,602 4,946	1,212 1,650 5,094	1,248 1,700 5,247
1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-56121-000 101-5060-56131-000 101-5060-56141-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	BANK SERVICE CHARGES CREDIT CARD MERCHANT DISCOUNT RETURN CHECK CHARGES	12,588 35,924 1,466	12,965 37,001 1,510	13,354 38,111 1,555	13,755 39,254 1,602	14,168 40,432 1,650	14,593 41,645 1,700
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-56151-000 101-5060-56161-000 101-5060-56171-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	STATE UNDERPAYMENT PENALTIES & INTERE COUNTY ADMIN CHARGES 1/4% OF 387,463 PRODUCTION EQUIPMENT MAINT-F	1,437 696 431	1,480 717 444	1,524 739 457	1,570 761 471	1,617 784 485	1,666 808 500 3,331
1 1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-56171-000 101-5060-56171-000 101-5060-56461-000 101-5060-60001-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	TELEPHONE SYSTEM MAINT & CHARGES COPIER SERVICE CONTRACT POSTAGE METER RENTAL ELECTRIC LITHLITY	2,874 3,449 2,155 20,117	2,960 3,552 2,220 20,721	3,049 3,659 2,287 21,343	3,140 3,769 2,356 21,983	3,234 3,882 2,427 22,642	3,331 3,998 2,500 23,321
1 1 1	Water - Admin Water - Admin Water - Admin	101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES 101 5060 CENTRAL SERVICES	101-5060-60501-000 101-5060-60521-000 101-5060-60541-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	TELEPHONE SERVICE - ADMIN CELL PHONE SERVICE - ADMIN SO CAL GAS SERVICE	10,777 6,179 388	11,100 6,364 400	11,433 6,555 412	11,776 6,752 424	12,129 6,955 437	12,493 7,164 450
1	Water - Admin	101 5060 CENTRAL SERVICES	101-5060-74001-000	Operating	Operating	3.0%	TRAINING & SEMINARS  General District - ADMINISTRATION	359	370	381	392	404	416
1 1 1	Water - Admin Water - Admin Water - Admin	101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION	101-5080-50001-000 101-5080-51999-000 101-5080-52999-000	Operating Operating Operating	Operating Operating Operating	3.0% 7.5% 7.5%	ADMINISTRATIVE - REGULAR PAY ADMINISTRATION - BENEFIT PAY ADMINISTRATION - FRINGE BENEFIT PAY	190,620 24,680 124,709	196,339 26,531 134,062	202,229 28,521 144,117	208,296 30,660 154,926	214,545 32,960 166,545	220,981 35,432 179,036
1 1 1	Water - Admin Water - Admin Water - Admin	101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION	101-5080-53005-000 101-5080-56011-000 101-5080-56011-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	MISC MATERIALS CABOT MUSEUM DINNER CONSULTING SERVICES	604 2,155 35,924	622 2,220 37,001	641 2,287 38,111	660 2,356 39,254	680 2,427 40,432	700 2,500 41,645
1 1 1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION	101-5080-56281-000 101-5080-56321-000 101-5080-74001-000 101-5080-74001-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	LEGAL ADS GM PHYSICAL SEMINARS - EXECUTIVE ASSISTANT TRAVEL - GM DISCRETION	431 1,078 1,563 1,796	1,110 1,610 1,850	457 1,143 1,658 1,906	471 1,177 1,708 1,963	485 1,212 1,759 2,022	500 1,248 1,812 2,083
1	Water - Admin Water - Admin Water - Admin Water - Admin	101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION 101 5080 ADMINISTRATION	101-5080-74001-000 101-5080-74001-000 101-5080-74001-000 101-5080-74061-000	Operating Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	TRAVEL - GM DISCRETION TRAVEL, SEMINARS, CONF, WORK TRAVEL AND TRAINING - CAROL MEALS - GM - DISTRICT BUSINESS	9,412 431 1,595	9,694 444 1,643	9,985 457 1,692	1,963 10,285 471 1,743	2,022 10,594 485 1,795	10,912 500 1,849

Summary - Operating Fund								
FUND								
#	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	Operating	Operating	\$ 6,610,296 \$	7,447,046 \$	8,354,183 \$	8,719,604 \$	9,123,013 \$	9,5
1	Non Operating	Non Operating	-					
1	Minor Capital	Minor Capital	-					
1	Transfers	Transfers						
1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	
1	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	9
1	Existing SRF Debt Service	Existing SRF Debt Service	-					
	New SRF Debt Service	New SRF Debt Service						
			-	-	-		-	
1	New SRF Debt Service	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
1	New SRF Debt Service					9,575,164		10,5
Summary - Water Connection Fees	New SKF Debt Service					9,575,164		10,5
Summary - Water Connection Fees FUND		TOTAL	6,769,427	7,734,786	9,123,680		10,049,500	
FUND #	Expense Code	TOTAL Description				9,575,164		
		TOTAL  Description Operating	6,769,427	7,734,786	9,123,680		10,049,500	
FUND #	Expense Code	TOTAL Description	<b>6,769,427</b> 2015	<b>7,734,786</b> 2016	9,123,680	2018	<b>10,049,500</b> 2019	
FUND # 2	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	
FUND # 2  Summary - Restricted Reserve	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	2020
FUND # 2	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	

UND	O Cost Allocation	Cost Escalation		Annual Expense Escalation							
#	Code		Expense Code	Factor	EXPENSES  Detail	2015	2016	2017	2018	2019	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600* Water - Admin 101 5080 ADMINISTRATION 101-5080-7600*		Operating Operating	3.0%	DVBA MEMBERSHIP UWI	251 539	259 555	267 572	275 589	283 607	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600* Water - Admin 101 5080 ADMINISTRATION 101-5080-7600*	-000 Operating	Operating Operating	3.0%	LAFCO EXPENSES MSHCP ENTRY COST SHARE ANNUAL AMORT	2,155 555	2,220 572	2,287 589	2,356 607	2,427 625	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600' Water - Admin 101 5080 ADMINISTRATION 101-5080-7600' Water - Admin 101 5080 ADMINISTRATION 101-5080-7600'	-000 Operating	Operating Operating	3.0%	UNITED WAY FUNCTIONS AWWA MEMBERSHIP	1,078 1,437	1,110 1,480	1,143 1,524	1,177 1,570	1,212 1,617	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600* Water - Admin 101 5080 ADMINISTRATION 101-5080-7600*	-000 Operating	Operating Operating	3.0%	CVEP MEMBERSHIP CVAG E & E	718 2,874	740 2,960	762 3,049	785 3,140	809 3,234	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600' Water - Admin 101 5080 ADMINISTRATION 101-5080-7600' Water - Admin 101 5080 ADMINISTRATION 101-5080-7600'	-000 Operating	Operating	3.0%	WEF PSDRCVA	216	222 196	229 202	236 208	243 214	
1	Water - Admin         101         5080         ADMINISTRATION         101-5080-7600*           Water - Admin         101         5080         ADMINISTRATION         101-5080-7600*           Water - Admin         101         5080         ADMINISTRATION         101-5080-7600*	-000 Operating	Operating Operating	3.0% 3.0% 3.0%	GROUNDWATER FOUNDATION MEMBERSHIP ASCE	190 718 251	740 259	762 267	785	809 283	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600	-000 Operating	Operating Operating	3.0%	MISC DUES & SUBSCRIPTIONS CSDA MEMBERSHIP	1,437	1,480	1,524	275 1,570	1,617	
1	Water - Admin 101 5080 ADMINISTRATION 101-5080-7600	-000 Operating	Operating Operating	3.0%	BIA MEMBERSHIP RIV CO WATER TASK FORCE SUPPORT	3,952 467 1.078	4,070 481	4,192 495	4,318 510	4,448 525	
1	Water - Admin         101         5080         ADMINISTRATION         101-5080-7600           Water - Admin         101         5080         ADMINISTRATION         101-5080-7600		Operating Operating	3.0% 3.0%	ACWA MEMBERSHIP	11,855	1,110 12,210	1,143 12,576	1,177 12,953	1,212 13,342	
1	Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-5000	-000 Operating	Operating	3.0%	General District - BOARD OF DIRECTORS BOARD OF DIRECTORS - REGULAR PAY	20,254	20,861	21,487	22,132	22,796	
1	Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-51999 Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-5200	-000 Operating	Operating Operating	7.5% 7.5%	BOARD OF DIRECTORS - BENEFIT PAY HEALTH INSURANCE B.O.D.	3,366 56,109	3,618 60,317	3,889 64,841	4,181 69,704	4,495 74,932	
1	Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-52999 Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-53005	-000 Operating	Operating Operating	7.5%	BOARD OF DIRECTORS - FRINGE BENEFIT PA' MISC MATERIALS	13,681 733	14,707 755	15,810 778	16,996 801	18,271 825	
1	Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-6400: Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-6400: Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-7400:	-000 Operating	Operating Operating	3.0%	DIRECTORS FEES TRAVEL, SEMINARS, CONF. TRAINING	26,583 25,146	27,381 25,901	28,202 26,678	29,048 27,478	29,919 28,302	
1	Water - Admin 101 5100 BOARD OF DIRECTORS 101-5100-7400	-000 Operating	Operating	3.0%	EVENT FEES, CHAMBER MIXERS,	2,191	2,257	2,325	2,395	2,467	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5000	-000 Operating	Operating	3.0%	General District - PUBLIC AFFAIRS PUBLIC AFFAIRS - RECULAR PAY	33,985	35,005	36,055	37,137	38,251	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-51999 Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-52999	-000 Operating	Operating Operating	7.5% 7.5%	PUBLIC AFFAIRS - BENEFIT PAY PUBLIC AFFAIRS - FRINGE BENEFIT PAY	4,196 22,115	4,511 23,774	4,849 25,557	5,213 27,474	5,604 29,535	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53009 Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53009	-000 Operating -000 Operating	Operating Operating	3.0%	PROMO ITEMS, EVENTS, OUTREACH PRINTING SUPPLIES, AWARDS	3,952 718	4,070 740	4,192 762	4,318 785	4,448 809	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53005 Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53005	-000 Operating -000 Operating	Operating Operating	3.0%	CLASSROOM MATERIALS BOTTLED WATER-CABOT'S MUSEUM	2,155 10,777	2,220 11,100	2,287 11,433	2,356 11,776	2,427 12,129	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53005 Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-53005	-000 Operating	Operating Operating	3.0%	CONSERVATION OUTREACH PROGRAM EVENT FEES, CHAMBER MIXERS,	8,622 1,078	8,880 1,110	9,146 1,143	9,420 1,177	9,703 1,212	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5300: Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5302:	-000 Operating	Operating Operating	3.0%	UWMP COMPLIANCE - PROGRAM EXPENSES ART SUPPLIES FOR LOBBY	11,855 539	12,210 555	12,576 572	12,953 589	13,342 607	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601*	-000 Operating	Operating Operating	3.0%	UWMP COMPLIANCE - IMPL WATER WISE PRO GRAPHIC ARTS CONSULTING	9,340 4,706	9,620 4,847	9,909 4,992	10,206 5,142	10,512 5,296	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601 Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601	-000 Operating	Operating Operating	3.0%	OUTSIDE SERVICES SPANISH TRANSLATION	1,437 862	1,480 888	1,524 915	1,570 942	1,617 970	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601*	-000 Operating	Operating Operating	3.0%	DATA COLLECTION - PUBLIC OUTREACH GENERAL CONSULTING	3,664 4,311	3,774 4,440	3,887 4.573	4,004 4,710	4,124 4,851	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601*	-000 Operating	Operating Operating	3.0%	CABLE SPONSORSHIPS	647 2.155	666 2,220	686 2.287	707 2,356	728 2.427	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5601*	-000 Operating	Operating Operating	3.0%	GEN PUB OUTREACH - EMAIL DBASE WEB DEVELOPMENT	1,796 17,962	1,850 18.501	1,906 19.056	1,963 19,628	2,022	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5602* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5602*	-000 Operating	Operating	3.0%	PRINTING & POSTAGE - CCR MATERIAL FOR LITERATURE RACK	5,748 503	5,920 518	6,098	6,281 550	6,469 567	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5602* Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5602*	-000 Operating	Operating Operating Operating	3.0%	PRINTED MATERIALS-GENERAL BILLING INSERTS - NEW SLETTER ANNOUNCE	4,131 3,161	4,255 3,256	4,383 3,354	4,514 3,455	4,649 3.559	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5602: Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-5628:	-000 Operating	Operating	3.0%	I-STOCK IMAGES PUBLIC OUTREACH ADVERTISING	611 7.364	629 7.585	648 7.813	667 8.047	687 8.288	
1	Water - Admin 101 5120 PUBLIC AFFAIRS 101-5120-7400°	-000 Operating	Operating Operating	3.0%	TRAVEL/EDUCATION - SOULLIERE	1,617	1,665	1,715	1,766	1,819	
1	Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600           Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600	-000 Operating	Operating Operating	3.0%	CHAMBER EVENTS - MIXER ADDITIONAL MEMBERSHIPS	345 359	355 370	366 381	377 392	388 404	
1	Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600           Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600	-000 Operating	Operating Operating	3.0%	GROUNDWATER FOUNDATION MEMBERSHIP CHAMBER OF COMMERCE DUES	90 442	93 455	96 469	99 483	102 497	
1	Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600°           Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7600°	-000 Operating	Operating Operating	3.0%	PRSA DUES CHAMBER EVENTS - LSHP BFAST	262 718	270 740	278 762	286 785	295 809	
1	Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7800*           Water - Admin         101         5120         PUBLIC AFFAIRS         101-5120-7800*	-000 Operating -000 Operating	Operating Operating	3.0% 3.0%	DESERT SUN/PUBLIC RECORD SUB GROUNDWATER/PR PUBLICATIONS,	298 269	307 278	316 286	325 295	335 304	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5000	-000 Operating	Operating	3.0%	General District - HUMAN RESOURCES HUMAN RESOURCES - REGULAR PAY	14.467	14,901	15.348	15.808	16,282	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-51999 Water - Admin 101 5140 HUMAN RESOURCES 101-5140-52999	-000 Operating	Operating Operating	7.5% 7.5%	HUMAN RESOURCES - BENEFIT PAY HUMAN RESOURCES - FRINGE BENEFIT PAY	2,404 9,773	2,584 10,506	2,778 11,294	2,986 12,141	3,210 13,052	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5308: Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5308:	-000 Operating	Operating Operating	3.0%	GIFT CERTIFICATES FOR THANKS WATCHES FOR PERFECT ATTENDANCE	1,006 323	1,036 333	1,067	1,099	1,132 364	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5601* Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5601*	-000 Operating	Operating Operating	3.0%	WEINHOFF YEARLY MONITORING EMPLOYEE MEETING REFRESHMENT	1,006 1,437	1,036 1,480	1,067 1,524	1,099 1,570	1,132 1,617	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5601: Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5628:	-000 Operating	Operating Operating	3.0%	CONTRACT LABOR - HUMAN RESOURCES EMPLOYEE ADVERTISING	43,108 359	44,401 370	45,733 381	47,105 392	48,518 404	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5632 Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5632	-000 Operating	Operating	3.0%	DMV PHYSICALS-COMMERCIAL DRIVERS PRE-EMPLOYMENT PHYSICALS/DRU	1,221	1,258	1,296 381	1,335 392	1,375	
1	Water - Admin 101 5140 HUMAN RESOURCES 101-5140-5032* Water - Admin 101 5140 HUMAN RESOURCES 101-5140-7400* Water - Admin 101 5140 HUMAN RESOURCES 101-5140-7600*	-000 Operating	Operating Operating	3.0% 3.0% 3.0%	VIDEOS AND TRAINING TOOLS	359 370	370 381	392 610	404	416 647	
1	Water - Admin         101         5140         HUMAN RESOURCES         101-5140-7600           Water - Admin         101         5140         HUMAN RESOURCES         101-5140-7600           Water - Admin         101         5140         HUMAN RESOURCES         101-5140-7600	-000 Operating	Operating Operating Operating	3.0% 3.0% 3.0%	CA CHAMBER OF COMMERCE MEMBERSHIP SHRM MEMBERSHIP HR BOOKS/PUBLICATIONS	575 133 1,078	592 137 1,110	141 1,143	628 145 1,177	149 1,212	
					General District - ENGINEERING						
1	Water - Admin 101 5180 ENGINEERING 101-5180-5000' Water - Admin 101 5180 ENGINEERING 101-5180-51996	-000 Operating	Operating Operating	3.0% 7.5%	ENGINEERING & PLANNING - REGULAR PAY ENGINEERING - BENEFIT PAY	52,093 11,388	53,656 12,243	55,266 13,161	56,924 14,148	58,632 15,209	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5299 Water - Admin 101 5180 ENGINEERING 101-5180-5302	-000 Operating -000 Operating	Operating Operating	7.5% 3.0%	ENGINEERING - FRINGE BENEFIT PAY OFFICE SUPPLIES	36,771 359	39,528 370	42,493 381	45,680 392	49,106 404	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5346' Water - Admin 101 5180 ENGINEERING 101-5180-5370'	-000 Operating -000 Operating	Operating Operating	3.0%	SMALL TOOLS CERTIFICATION RENEWALS	718 216	740 222	762 229	785 236	809 243	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5370' Water - Admin 101 5180 ENGINEERING 101-5180-5301'	-000 Operating	Operating Operating	3.0%	RWQCB ANNUAL AND MISC PERMIT GIS ANNUAL DATA UPDATED FOR	898 28,739	925 29,601	953 30,489	982 31,404	1,011 32,346	
1	Water - Admin         101         5180         ENGINEERING         101-5180-5601*           Water - Admin         101         5180         ENGINEERING         101-5180-5601*           Water - Admin         101         5180         ENGINEERING         101-5180-5601*	-000 Operating	Operating Operating	3.0%	NOBEL - GEOVIEWER HOSTING - ANNUAL ESRI - ARC/GIS LICENSING - ANNUAL	7,185 3,592	7,400 3,700	7,622 3.811	7,851 3,925	8,087 4,043	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601*	-000 Operating	Operating Operating	3.0%	NOBEL - ASSESSOR PARCEL MAPS - ANNUAL WATER & SEWER CAD SOFTWARE MAINT	2,155 2,515	2,220 2,590	2,287 2,668	2,356 2,748	2,427 2,830	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601*	-000 Operating	Operating Operating	3.0%	REQUEST FOR INFORMATION MAP UPDATES & PRINTING WATER	359 7,185	370 7.400	381 7,622	392 7.851	404 8,087	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601*	-000 Operating	Operating Operating	3.0%	ANNUAL MAINT DRAWINGS FOR DE AUTOCAD SOFTWARE MAINT (LICENCES)	3,592 790	3,700 814	3,811 838	3,925 863	4,043 889	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601*	-000 Operating	Operating Operating Operating	3.0% 3.0% 3.0%	CITY/COUNTY ENCROACHMENT FEE FEDEX SHIPPING SERVICES	10,777 1,796	11,100 1,850	11,433 1.906	11,776 1,963	12,129 2.022	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601* Water - Admin 101 5180 ENGINEERING 101-5180-5601*	-000 Operating	Operating Operating Operating	3.0% 3.0% 3.0%	GENERAL ENGINEERING-CONTRACT CONTRACT LABOR-ENGINEERING SERVICES	10,777 46,701	11,100 48.102	1,906 11,433 49,545	1,963 11,776 51,031	12,129 52.562	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601	-000 Operating	Operating	3.0%	CONTRACT LABOR-ENGINEERING SERVICES CONTRACT LABOR-INSPECTION NOBEL IPAD LICENSES	10,777	48,102 11,100 5,550	11,433	51,031 11,776 5,889	12,129	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5601	-000 Operating	Operating Operating	3.0%	CONTRACT LABOR-ENGINEERING SERVICES	5,389 53,885	55,502	5,717 57,167	58,882	6,066 60,648	
1	Water - Admin 101 5180 ENGINEERING 101-5180-5624* Water - Admin 101 5180 ENGINEERING 101-5180-5624* Water - Admin 101 5180 ENGINEERING 101-5180-6620*	-000 Operating	Operating Operating	3.0%	REPRODUCTION/COPYING SERVICES CELL PHONES TRAINING (SEMINARS LICENSING)	1,437 1,078	1,480 1,110	1,524 1,143	1,570 1,177	1,617 1,212	
1	Water - Admin         101         5180         ENGINEERING         101-5180-7400°           Water - Admin         101         5180         ENGINEERING         101-5180-7600°	-000 Operating	Operating Operating	3.0%	TRAINING/SEMINARS, LICENSING CHAMBER MIXERS, EVENTS, LUNCHEONS	3,592 216	3,700 222	3,811 229	3,925 236	4,043 243	
1	Water - Admin 101 5180 ENGINEERING 101-5180-7800	-000 Operating	Operating	3.0%	PUBLICATIONS, STANDARD BOOKS	718	740	762	785	809	
1	Water - Admin 101 5200 ACCOUNTING 101-5200-5000	-000 Operating	Operating	3.0%	General District - ACCOUNTING ACCOUNTING - REGULAR PAY	124,718	128,459	132,313	136,282	140,370	
1	Water - Admin 101 5200 ACCOUNTING 101-5200-51999 Water - Admin 101 5200 ACCOUNTING 101-5200-52999	-000 Operating -000 Operating	Operating Operating	7.5% 7.5%	ACCOUNTING - BENEFIT PAY ACCOUNTING - FRINGE BENEFIT PAY	18,100 82,725	19,458 88.929	20,917 95,599	22,486 102,769	24,172 110.477	

Summary - Operating Fund								
FUND								
#	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	Operating	Operating	\$ 6,610,296 \$	7,447,046 \$	8,354,183 \$	8,719,604 \$	9,123,013 \$	9,5
1	Non Operating	Non Operating	-					
1	Minor Capital	Minor Capital	-					
1	Transfers	Transfers						
1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	
1	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	9
1	Existing SRF Debt Service	Existing SRF Debt Service	-					
	New SRF Debt Service	New SRF Debt Service						
			-	-	-		-	
1	New SRF Debt Service	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
1	New SRF Debt Service					9,575,164		10,5
Summary - Water Connection Fees	New SKF Debt Service					9,575,164		10,5
Summary - Water Connection Fees FUND		TOTAL	6,769,427	7,734,786	9,123,680		10,049,500	
FUND #	Expense Code	TOTAL Description				9,575,164		
		TOTAL  Description Operating	6,769,427	7,734,786	9,123,680		10,049,500	
FUND #	Expense Code	TOTAL Description	<b>6,769,427</b> 2015	<b>7,734,786</b> 2016	9,123,680	2018	<b>10,049,500</b> 2019	
FUND # 2	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	
FUND # 2  Summary - Restricted Reserve	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	2020
FUND # 2	Expense Code	TOTAL  Description Operating	<b>6,769,427</b> 2015	7,734,786 2016	9,123,680	2018	2019	

						Cont		Annual							
FUND #	Cost Allocation Code					Cost Escalation Factor Code	Expense Code	Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
									Detail General District - DATA PROCESSING						
1	Water - Admin Water - Admin	101 101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56011-000 101-5220-56011-000	Operating Operating	Operating Operating	3.0% 3.0%	FTP ASSESSOR DATABASE - APN' TAX ROLL PREPARATION AD #4	359 575	370 592	381 610	392 628	404 647	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56011-000 101-5220-56011-000	Operating Operating	Operating Operating	3.0%	TAX ROLL PREPARATION AD #7 CODE SECTION 163 REPORTING	575 718	592 740	610 762	628 785	647 809	
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	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56011-000 101-5220-56181-000	Operating Operating	Operating Operating	3.0%	TAX ROLL PREPARATION AD #12 WIRELESS SUPPORT	1,437 862	1,480 888	1,524 915	1,570 942	1,617 970	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56181-000 101-5220-56201-000	Operating Operating	Operating Operating	3.0%	INTERNET ACCESS - SPRINT T1 UNIDATA MAINTENANCE	18,680 6,897	19,241 7,104	19,818 7,317	20,413 7.537	21,025 7.763	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56201-000 101-5220-56201-000	Operating Operating	Operating Operating	3.0%	UNIDATA LICENSES UMETECH - PHONE SUPPORT	1,652 2,931	1,702 3.019	1,753 3,110	1,806 3,203	1,860 3,299	
1	Water - Admin	101	5220	DATA PROCESSING DATA PROCESSING	101-5220-56201-000 101-5220-56201-000	Operating	Operating	3.0%	HACKER SAFE SUBSCRIPTION FIREWALL SUPPORT/MAINTENANCE	704	725	747	769	792	
1	Water - Admin Water - Admin	101 101	5220 5220	DATA PROCESSING	101-5220-56201-000	Operating Operating	Operating Operating	3.0% 3.0%	ANNUAL MAINT FOR UNIDATA TOOLS	503 1,509	518 1,554	534 1,601	550 1,649	567 1,698	
1	Water - Admin Water - Admin	101 101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56201-000 101-5220-56201-000	Operating Operating	Operating Operating	3.0%	UMETECH SUPPORT - WEB DEVELOPMENT LASERFICHE LICENSING & MAINT	8,981 3,233	9,250 3,330	9,528 3,430	9,814 3,533	10,108 3,639	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56201-000 101-5220-56201-000	Operating Operating	Operating Operating	3.0%	VIPRE ANTIVIRUS UMETECH NETWORK SUPPORT	1,767 51,299	1,820 52.838	1,875 54,423	1,931 56.056	1,989 57,738	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56201-000 101-5220-56201-000	Operating Operating	Operating	3.0%	UMETECH SUPPORT - WORKSTATION SOFTWARE SUBS / SUPPORT BUP.WEBF.REN	39,157 3,449	40,331 3.552	41,541 3,659	42,787 3,769	44,071 3.882	
1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating Operating	3.0%	REMIT PLUS - CHECK SCANNER MAINT	3,341	3,441	3,544	3,650	3,760	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56221-000 101-5220-56221-000	Operating Operating	Operating Operating	3.0%	AUTODIALER MAINTENANCE FTP SERVICE	1,078 431	1,110 444	1,143 457	1,177 471	1,212 485	
1	Water - Admin Water - Admin	101	5220 5220	DATA PROCESSING DATA PROCESSING	101-5220-56221-000 101-5220-56221-000	Operating Operating	Operating Operating	3.0%	MANAGER PLUS MAINTENANCE MANAGED SERVICES	1,078 12,932	1,110 13,320	1,143 13,720	1,177 14,132	1,212 14,556	
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	
1	Water - Admin		5240	RISK MANAGEMENT	101-5240-50001-000	Operating	Operating	3.0%	General District - RISK MANAGEMENT RISK MANAGEMENT - REGULAR PAY	5,787	5,960	6,139	6,323	6,513	
1	Water - Admin Water - Admin	101 101		RISK MANAGEMENT RISK MANAGEMENT	101-5240-51999-000 101-5240-52999-000	Operating Operating	Operating Operating	7.5% 7.5%	RISK MANAGEMENT - BENEFIT PAY RISK MANAGEMENT - FRINGE BENEFIT PAY	962 3,909	1,034 4,202	1,112 4,517	1,195 4,856	1,285 5,220	
	rate - Aumil	101	0240	OT WE TO TOLIVE IN	.01 02-10 02888-000	Operating	opolating	1.570	General District - INSURANCE	3,808	4,202	4,517	4,000	3,220	
1	Water - Admin	101		INSURANCE	101-5260-72001-000	Operating	Operating	3.0%	LIABILITY INSURANCE	64,662	66,602	68,600	70,658	72,778	
1	Water - Admin Water - Admin	101	5260 5260	INSURANCE INSURANCE	101-5260-72021-000 101-5260-72041-000	Operating Operating	Operating Operating	3.0%	AUTO INSURANCE PROPERTY INSURANCE	6,121 3.449	6,305 3,552	6,494 3,659	6,689 3,769	6,890 3.882	
1	Water - Admin Water - Admin	101 101	5260 5260	INSURANCE INSURANCE	101-5260-72061-000 101-5260-72081-000	Operating Operating	Operating Operating	3.0%	FIDELITY BOND INLAND MARINE	560 359	577 370	594 381	612 392	630 404	
	Water - Admin	101	3200	INSURANCE	101-5200-72001-000	Operating	Operating	3.0%		339	370	301	392	404	
1	Water - Admin	101	5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	General District - AUDIT ANNUAL AUDIT CONTRACT	14,369	14,800	15,244	15,701	16,172	
1	Water - Admin Water - Admin	101	5280 5280	AUDIT AUDIT	101-5280-71001-000 101-5280-71001-000	Operating Operating	Operating	3.0%	STATE CONTROLLER REPORT SINGLE AUDIT REPORT	718 718	740 740	762	785 785	809 809	
1	Water - Admin	101 101	5280	AUDIT	101-5280-71001-000	Operating	Operating Operating	3.0%	CONSULTANT - RATE REVIEW ASSISTANT	2,155	2,220	762 2,287	2,356	2,427	
1	Water - Admin	101	5300	LEGAL	101-5300-70001-000	Operating	Operating	3.0%	General District - LEGAL LEGAL	71,847	74,002	76,222	78,509	80,864	
									General District - GROUNDWATER GUARDIAN						
1	Water - Admin	101	5320	ROUNDWATER GUARDIA	101-5320-58001-000	Operating	Operating	3.0%	GROUNDWATER GUARDIAN	10,777	11,100	11,433	11,776	12,129	
1		101 101		DEPRECIATION DEPRECIATION	101-5340-80001-000 101-5340-80001-000	Operating Operating		3.0%	General District - DEPRECIATION  ADDITIONAL PROPERTY CLOSING  EXISTING PROPERTY 6/30/14	21,750 122,752	22,402 126,435	23,074 130,228	23,766 134,135	24,479 138,159	1
						.,			General District - BENEFITS						
1	Water - Admin		5380	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%	SICK LEAVE	89,333	92,013	94,773	97,616	100,544	1
1	Water - Admin Water - Admin	101 101	5380 5380	BENEFITS BENEFITS	101-5380-51011-000 101-5380-51021-000	Operating Operating	Operating Operating	3.0%	W.C.I. INJURIES VACATION	718 129,347	740 133,227	762 137,224	785 141,341	809 145,581	
1	Water - Admin Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-51031-000 101-5380-51041-000	Operating Operating	Operating Operating	3.0%	BEREAVEMENT HOLIDAYS	718 92,124	740 94,888	762 97,735	785 100,667	809 103,687	
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	
1	Water - Admin Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-51061-000 101-5380-51959-000	Operating Operating	Operating Operating	3.0%	JURY DUTY REIMBURSEMENTS	718 -216	740 (222)	762 (229)	785 (236)	809 (243)	
1	Water - Admin Water - Admin	101	5380	BENEFITS BENEFITS	101-5380-51979-000 101-5380-52001-000	Operating Operating	Operating Operating	3.0%	BENEFIT PAY CLEARING HEALTH INS (INCL EAP)	-337,869 488,149	(348,006) 502,794	(358,446) 517,878	(369,199) 533,414	(380,275) 549,416	(
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	
1	Water - Admin Water - Admin	101 101	5380 5380	BENEFITS BENEFITS	101-5380-52041-000 101-5380-52061-000	Operating Operating	Operating Operating	3.0%	VISION INS LIFE INS	5,638 10,357	5,807 10,668	5,981 10,988	6,160 11,318	6,345 11,658	
1	Water - Admin Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-52081-000 101-5380-52101-000	Operating Operating	Operating Operating	3.0%	RETIREES INSURANCE SOCIAL SECURITY (106800 X 6.	1,091 120,498	1,123 124,113	1,157 127.836	1,192 131.671	1,228 135.621	
1	Water - Admin Water - Admin	101	5380	BENEFITS	101-5380-52101-000 101-5380-52121-000	Operating	Operating	3.0%	MEDICARE (1.45) UNEMPLOYMENT INS (4.0)	29,454	30,337	31,247	32,184	33,150	
1	Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-52121-000	Operating Operating	Operating Operating	3.0%	EMPLOYMENT TRAINING TAX (.01	6,307 191	6,496 197	6,691 203	6,892 209	7,099 215	
1	Water - Admin Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-52141-000 101-5380-52141-000	Operating Operating	Operating Operating	3.0%	W.C.I WATER 7520 (5.1 % X W.C.I CLERIC (1.01% X 68.	39,633 4.587	40,822 4,725	42,047 4,867	43,308 5,013	44,607 5,163	
1	Water - Admin Water - Admin	101 101	5380 5380	BENEFITS BENEFITS	101-5380-52141-000 101-5380-52141-000	Operating Operating	Operating Operating	3.0%	W.C.I SEWER (3.37% X 68.4 W.C.I SALES (1.16% X 68.4	10,725 4,804	11,047 4,948	11,378 5,096	11,719 5,249	12,071 5.406	
1	Water - Admin Water - Admin	101	5380 5380	BENEFITS BENEFITS	101-5380-52161-000 101-5380-52162-000	Operating Operating	Operating	3.0%	PENSION PLAN (26.442) + 4% " RETIREMENT PROFESSIONAL FEES	388,407 718	400,060 740	412,062 762	424,424 785	437,157 809	
1	Water - Admin Water - Admin	101	5380	BENEFITS BENEFITS	101-5380-52163-000 101-5380-52979-000	Operating Operating	Operating Operating Operating	3.0%	457 MATCH - 2% FRINGE BENEFIT CLEARING	39,176 -1,183,799	40,351 (1,219,313)	41,562 (1,255,892)	42,809 (1,293,569)	44,093 (1,332,376)	(1,
1	Water - Admin	101	5420	PRIOR YEAR EXPENSE	101-5420-99001-000	Operating	Operating	3.0%	General District - PRIOR YEAR EXPENSE PRIOR YEAR EXPENSE	or CalPERS 200,256	206,263	212,451	218,825	225,390	
1	Water - SOS Water - SOS		5430 5430	#N/A #N/A	201-5430-62001-000 201-5430-62002-000	Operating Operating	Operating Operating	3.0% 3.0%	DWA REPLENISHMENT FEE (\$102 A COLLECTION OF REPLENISHMENT	851,000 -774,400	876,530 (797,632)	902,826 (821,561)	929,911 (846,208)	957,808 (871,594)	(1
1	Water - Pump	201		PUMPING	201-5440-50001-000	Operating	Operating	3.0%	PUMPING - REGULAR PAY	nything here capitaliz 242,197	ed? 249,463	256,947	264,655	272,595	
1	Water - Pump Water - Pump	201	5440	PUMPING PUMPING	201-5440-50021-000 201-5440-51999-000	Operating Operating	Operating Operating	3.0% 7.5%	PUMPING - OVERTIME PAY PUMPING - BENEFIT PAY	13,448 50,160	13,851 53,922	14,267 57,966	14,695 62,313	15,136 66,986	
1	Water - Pump Water - Pump	201	5440 5440	PUMPING PUMPING	201-5440-52999-000 201-5440-53005-000	Operating	Operating	7.5% 3.0%	PUMPING - FRINGE BENEFIT PAY CHLORINE PUMP	177,131 1,800	190,416 1.854	204,697 1,910	220,049 1.967	236,553 2.026	
1	Water - Pump	201	5440	PUMPING	201-5440-53005-000	Operating Operating	Operating Operating	3.0%	CHLORINATOR REPAIR PARTS	11,000	11,330	11,670	12,020	12,381	
1	Water - Pump Water - Pump	201 201	5440 5440	PUMPING PUMPING	201-5440-53005-000 201-5440-53005-000	Operating Operating	Operating Operating	3.0% 3.0%	SOLAR BATTERY REPLACEMENT PUMP MAINTENANCE SUPPLIES	600 1,560	618 1,607	637 1,655	656 1,705	676 1,756	
1	Water - Pump Water - Pump	201	5440 5440	PUMPING PUMPING	201-5440-53005-000	Operating Operating	Operating Operating	3.0%	SAMPLE TAP REPAIR/MAINTENANCE TELEMETRY REPAIR PARTS	1,400 7,500	1,442 7,725	1,485 7,957	1,530 8,196	1,576 8,442	
1	Water - Pump Water - Pump	201	5440 5440	PUMPING PUMPING	201-5440-53005-000	Operating	Operating	3.0%	LIQUID CHLORINE TURRINE OII	55,000 3,000	56,650 3.090	58,350	60,101 3,278	61,904 3.376	
1	Water - Pump	201	5440	PUMPING	201-5440-53461-000	Operating Operating	Operating Operating	3.0%	SMALL TOOLS	1,000	1,030	3,183 1,061	1,093	1,126	
1	Water - Pump Water - Pump	201 201	5440 5440	PUMPING PUMPING	201-5440-53641-000 201-5440-53701-000	Operating Operating	Operating Operating	3.0%	SITE IRRIGATION SUPPLIES HEALTH DEPARTMENT MONITORING	1,000 25,000	1,030 25,750	1,061 26,523	1,093 27,319	1,126 28,139	
1	Water - Pump Water - Pump	201	5440 5440	PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0%	RESERVOIR INSPECTION & REPAIRS WELL INSPECTION/MAINT PROGRAM	12,075 68,000	12,437 70,040	12,810 72,141	13,194 74,305	13,590 76,534	
1	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	BOOSTER INSPECTION/MAINT PROGRAM	20,000	20,600	21,218	21,855	22,511	
1	Water - Pump Water - Pump	201 201	5440	PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0% 3.0%	GUAGE CALIBRATION & REPAIR ANNUAL WELL RECORDATION FEES	300 1,500	309 1,545	318 1,591	328 1,639	338 1,688	
1	Water - Pump Water - Treat	201	5440 5440	PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0%	RADIO LIC RENEWAL SUPPORT EW WELLHEAD TREATMENT - WELL 28	1,500 150,000	1,545 154,500	1,591 159,135	1,639 163,909	1,688 168,826	
		201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	DUMP FEES	2,000	2.060	2,122	2,186	2.252	

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

Summary - Operating Fund								
FUND								
#	Expense Code	Description	2015	2016	2017	2018	2019	2020
1	Operating	Operating	\$ 6,610,296 \$	7,447,046 \$	8,354,183 \$	8,719,604 \$	9,123,013 \$	9,54
1	Non Operating	Non Operating						
1	Minor Capital	Minor Capital	-					
1	Transfers	Transfers						
1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	
1	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	9
1	Existing SRF Debt Service	Existing SRF Debt Service		-	-			
1	New SRF Debt Service	New SRF Debt Service	-					
		TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
		TOTAL	0,769,427	7,734,786	9,123,000	3,373,104	10,049,300	10,5
Summary - Water Connection Fees		TOTAL	0,709,427	7,734,786	9,123,660	3,373,104	10,043,300	10,5
Summary - Water Connection Fees		107%	0,769,427	7,734,786	9,123,000	3,373,104	10,043,300	10,5
Summary - Water Connection Fees FUND #	Expense Code	Description	2015	2016	2017	2018	2019	
		Description						
FUND #	Expense Code Operating	Description Operating	2015	2016	2017	2018	2019	
FUND #		Description	2015	2016	2017	2018	2019	
FUND #		Description Operating	2015	2016	2017	2018	2019	
FUND # 2		Description Operating	2015	2016	2017	2018	2019	
FUND # 2 Summary - Restricted Reserve		Description Operating	2015	2016	2017	2018	2019	2020
FUND # 2  Summary - Restricted Reserve	Operating	Description Operating TOTAL	2015	2016	2017	2018	2019	2020

					Cost		Annual Expense							
FUND #	Cost Allocation Code				Escalation Factor Code	Expense Code	Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	20
1	Water - Pump	201 54		201-5440-56011-000	Operating	Operating	3.0%	Detail ELECTRICAL REPAIRS & UPGRADE	8,640	8,899	9,166	9,441	9,724	
1	Water - Pump Water - Pump	201 54 201 54	40 PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0%	CHLORINE TESTING/DPD REAGENT CHECKMATE ANSWERING SERVICE	1,400 1,000	1,442 1,030	1,485 1,061	1,530 1,093	1,576 1,126	
1	Water - Pump Water - Pump	201 54 201 54		201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0%	RESEVOIR SEISMIC VALVE MAINTE TELEMETRY SUPPORT SERVICE	2,250 5,000	2,318 5,150	2,388 5,305	2,460 5,464	2,534 5,628	
1	Water - Pump Water - Pump	201 54	40 PUMPING	201-5440-56011-000 201-5440-56681-000	Operating Operating	Operating Operating	3.0%	BOOSTER/WELL STATION REPAIRS LAB SERVICES FOR WELLS & RESEVOIRS	10,500 65,000	10,815 66,950	11,139 68.959	11,473 71,028	11,817 73,159	
1	Water - Pump	201 54	40 PUMPING	201-5440-60001-000	Operating	Operating	8.0%	ELECTRIC UTILITY	950,000	1,026,000	1,108,080	1,196,726	1,292,464	
1	Water - Pump Water - Pump	201 54 201 54		201-5440-60521-000 201-5440-74001-000	Operating Operating	Operating Operating	3.0% 3.0%	CELL PHONE/NEXTEL SERVICE TRAINING, SEMINARS & CERTIFICATES	2,000 4,700	2,060 4,841	2,122 4,986	2,186 5,136	2,252 5,290	
	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-50001-000	Occupation	On continue	3.0%	Water - DHS - TRANSMISSION & DISTRIBUTION AN TRANS & DIST - REGULAR PAY	ny of this capitalized		204.050	344.074	354.396	
1	Water - T&D Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-50001-000 201-5460-50021-000 201-5460-51999-000	Operating Operating	Operating Operating	3.0% 3.0% 7.5%	TRANS & DIST - REGULAR PAY TRANS & DIST - OVERTIME PAY TRANS & DIST - BENEFIT PAY	10,086	324,322 10,389	334,052 10,701 83,494	11,022 89,756	354,396 11,353 96,488	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-52999-000	Operating Operating	Operating Operating	7.5%	TRANS & DIST - FRINGE BENEFIT PAY	72,250 230,077	77,669 247,333	265,883	285,824	307,261	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	BACKFLOW PROGRAM REPAIR MATE DIG ALERT MARKING PAINT & FL	1,800 500	1,854 515	1,910 530	1,967 546	2,026 562	
1	Water - T&D Water - T&D	201 54 201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	DECHLORINATION SYSTEM LIQUID TRAFFIC CONTROL	1,000 1,500	1,030 1,545	1,061 1,591	1,093 1,639	1,126 1,688	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	MURIATIC ACID (CLA-VAL MAINT) CLA-VAL MAINTENANCE	150 7,000	155 7,210	160 7,426	165 7,649	170 7,878	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	MAINLINE LEAK REPAIR MATERIALS METER SECURITY CABLES	10,000 1,500	10,300 1,545	10,609 1,591	10,927 1,639	11,255 1,688	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	REDI-CRETE 60# BAGS	600	618	637	656	676	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0% 3.0%	PAINT (SPRAY & GALLONS) FIELD SERVICE SUPPLIES	2,000 6,000	2,060 6,180	2,122 6,365	2,186 6,556	2,252 6,753	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	MATERIALS CHARGED DIRECT NEW/REPLACEMENT HAND TOOLS	200 800	206 824	212 849	218 874	225 900	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	STREET SAW BLADES RP INSTALLATION (UNDER 3")	5,000 2,400	5,150 2,472	5,305 2.546	5,464 2.622	5,628 2,701	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53005-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0%	METER SUPPLY PARTS ANGLE STOP REPLACEMENT	2,400 5.000	2,472 5.150	2,546 5.305	2,622 5.464	2,701 5.628	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	BLOW-OFF MAINTENANCE	2,500	2,575	2,652	2,732	2,814	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53381-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0%	SERVICE LINE REPLACEMENT/LEA EMERGENCY REPAIRS	60,000 50,000	61,800 51,500	63,654 53,045	65,564 54,636	67,531 56,275	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53381-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0%	NON-INVENTORY REPAIR SUPPLIE GATE VALVE REPLACEMENT/MAINT	4,000 10,000	4,120 10,300	4,244 10,609	4,371 10,927	4,502 11,255	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53381-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0%	METER RECAP MATERIALS FIRE HYDRANT MAINTENANCE	10,000 15,000	10,300 15,450	10,609 15,914	10,927 16,391	11,255 16,883	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	REAR EASEMENT SERVICE LINE R	70,000	72,100	74,263	76,491	78,786	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53461-000 201-5460-53461-000	Operating Operating	Operating Operating	3.0%	TOOL REPLACEMENT METER READING EQUIP REPAIR/REPLACEME	4,000 500	4,120 515	4,244 530	4,371 546	4,502 562	
1	Water - T&D Water - T&D	201 54 201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53461-000 201-5460-53601-000	Operating Operating	Operating Operating	3.0%	SMALL TOOL REPLACEMENT COLD MIX ASPHALT	800 15,000	824 15,450	849 15,914	874 16,391	900 16,883	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53601-000 201-5460-53621-000	Operating Operating	Operating Operating	3.0%	HOT MIX ASPHALT TYPE II BASE MATERIAL	100,000 3,500	103,000 3,605	106,090 3,713	109,273 3,824	112,551 3,939	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-53701-000 201-5460-53701-000	Operating	Operating	3.0%	ENCROACHMENT PERMITS FOR CIT ANNUAL BLANKET PERMIT FOR CI	15,000	15,450	15,914 2,122	16,391 2,186	16,883	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-53701-000	Operating Operating	Operating Operating	3.0%	CERTIFICATION (NEW & RENEWAL	2,000 1,000	2,060 1,030	1,061	1,093	2,252 1,126	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-56011-000 201-5460-56011-000	Operating Operating	Operating Operating	3.0%	MAINLINE ABANDONMENT BEE REMOVAL	7,000 1,800	7,210 1,854	7,426 1,910	7,649 1,967	7,878 2,026	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-56011-000	Operating Operating	Operating Operating	3.0%	CHECKMATE ANSWERING SERVICE UNDERGROUND SERVICE ALERT	1,800 2.000	1,854 2,060	1,910 2,122	1,967 2,186	2,026 2,252	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-56011-000 201-5460-56011-000	Operating	Operating	3.0%	CONTRACT LABOR - TRANS & DIST ASBESTOS PIPE TRANSPORT. DIS	65,000 1,200	66,950 1,236	68,959 1,273	71,028 1,311	73,159 1,350	
1	Water - T&D	201 54	60 NSMISSION & DISTRIBU	201-5460-56561-000	Operating Operating	Operating Operating	3.0%	ADT SECURITY - DISTRICT YARD	1,200	1,236	1,273	1,311	1,350	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-56621-000 201-5460-56621-000	Operating Operating	Operating Operating	3.0%	DESERT VALLEY DISPOSAL - DIS DUMP FEES	7,200 5,000	7,416 5,150	7,638 5,305	7,867 5,464	8,103 5,628	
1	Water - T&D Water - T&D		60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-60501-000	Operating Operating	Operating Operating	3.0%	TELEPHONE SERVICE - CORP YAR PAGER SERVICE - OPERATIONS	5,460 300	5,624 309	5,793 318	5,967 328	6,146 338	
1	Water - T&D Water - T&D	201 54	60 NSMISSION & DISTRIBU 60 NSMISSION & DISTRIBU	201-5460-60521-000 201-5460-74001-000	Operating Operating	Operating Operating	3.0%	CELL PHONE SERVICE - OPERATI TRAINING AND SEMINARS	5,000 4,000	5,150 4,120	5,305 4,244	5,464 4,371	5,628 4,502	
1	Water - CS	201 54	80 CUSTOMER ACCOUNTS	201-5480-50001-000	Operating	Operating	3.0%	Water - DHS - CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS - REGULAR PAY	266,317	274,307	282,536	291,012	299,742	
1	Water - CS	201 54	80 CUSTOMER ACCOUNTS 80 CUSTOMER ACCOUNTS	201-5480-51999-000 201-5480-52999-000	Operating	Operating	7.5% 7.5%	CUSTOMER ACCOUNTS - BENEFIT PAY CUSTOMER ACCOUNTS - FRINGE BENEFIT PA	62,281 190,334	66,952 204,609	71,973 219.955	77,371 236,452	83,174 254,186	
1	Water - CS Water - CS	201 54	80 CUSTOMER ACCOUNTS	201-5480-74001-000	Operating Operating	Operating Operating	3.0%	TRAINING & SEMINARS, CERTIFICATES	2,000	2,060	2,122	2,186	2,252	
1	Water - CS Water - CS	201 54	80 CUSTOMER ACCOUNTS 80 CUSTOMER ACCOUNTS	201-5480-76001-000 201-5480-78001-000	Operating Operating	Operating Operating	3.0%	BACKFLOW FOUNDATION MEMBERSHIP TRADE PUBLICATIONS	600 80	618 82	637 84	656 87	676 90	
1	Water - CS	201 54	80 CUSTOMER ACCOUNTS	201-5480-82001-000	Operating	Operating	3.0%	CASH OVER/SHORT ADJUSTMENT	600	618	637	656	676	
1	Water - Admin	201 55	00 STANDBY OVERTIME	201-5500-50021-000	Operating	Operating	3.0%	Water - DHS - STANDBY OVERTIME STANDBY OVERTIME	49,319	50,799	52,323	53,893	55,510	
1	Water - Admin	201 55	20 FAX ROLL PREP - STDB	201-5520-68002-000	Operating	Operating	3.0%	Water - DHS - TAX ROLL PREP - STDBY TAX ROLL PREP - STANDBY	12.000	12.360	12.731	13.113	13.506	
								Water - DHS - DEPRECIATION						
1		201 55 201 55	60 DEPRECIATION 60 DEPRECIATION	201-5560-80001-000 201-5560-80001-000	Operating Operating		3.0% 3.0%	EXSISTING PROPERTY 6/30/14 ADDIONAL PROPERTY CLOSING 6/30/14	2,056,789 101,032	2,118,493 104,063	2,182,048 107,185	2,247,509 110,401	2,314,934 113,713	
		201 56	00 OTHER EXPENSES	201-5600-56161-000	CADTIIDED	IN DEDT SEDVI	CE BEI OW	Water - DHS - OTHER EXPENSES COUNTY ADMIN FEE 1/4% OF 492.838	1,232	1.232	1.232	1,232	1,232	
		201 56 201 56 201 56	00 OTHER EXPENSES 00 OTHER EXPENSES	201-5600-92001-000 201-5600-92001-000 201-5600-93061-000	CAPTURED CAPTURED	IN DEBT SERVI IN DEBT SERVI	CE BELOW	INTEREST @ 0.5% ON CUSTOMER DE INT EXPENSE HOLMAN CAPITAL 80 ACRES ISSUANCE COST - HOLMAN CAPITAL	500 13,140 216	500 13,140 216	500 13,140 216	500 13,140 216	500 13,140 216	
		201 00	or other extended	201 0000 00001 000	OAL FORED	III DEDI GERTI	oc becom	NOONING SSOT HOLINAT ON THE	2.0	210	210	210	210	
1	Water - SOS	206 54	30 #N/A	206-5430-62001-000	Operating	Operating	3.0%	DWA REPLENISHMENT FEE (\$92 A	17,000	17,510	18,035	18,576	19,133	
1	Water - SOS	206 54	30 #N/A	206-5430-62002-000	Operating	Operating	3.0%	DWA REPLENISHMENT COLLECTED	-15,470	(15,934)	(16,412)	(16,904)	(17,411)	
1	Water - Pump	206 54		206-5440-53005-000	Operating	Operating	3.0%	Water - IDE - PUMPING MATERIALS UNCLASSIFIED	2,000	2,060	2,122	2,186	2,252	
1	Water - Pump Water - Pump	206 54 206 54		206-5440-53361-000 206-5440-53461-000	Operating Operating	Operating Operating	3.0%	OIL & LUBRICANTS SMALL TOOLS	625 300	644 309	663 318	683 328	703 338	
1	Water - Pump Water - Treat	206 54 206 54		206-5440-56011-000 206-5440-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES WELLHEAD TREATMENT ID "E"	500 52,000	515 53,560	530 55,167	546 56,822	562 58,527	
1	Water - Pump	206 54	40 PUMPING	206-5440-60001-000	Operating Operating	Operating Operating	8.0%	ELECTRIC UTILITY	38,000	41,040	44,323	47,869	51,699	
1	Water - Admin	206 55	20 FAX ROLL PREP - STDB)	206-5520-68002-000	Operating	Operating	3.0%	Water - IDE - TAX ROLL PREP - STDBY TAX ROLL PREP - STANDBY	1,225	1,262	1,300	1,339	1,379	
1	vannil	206 55		206-5560-80001-000	Operating	, and in	3.0%	Water - IDE - DEPRECIATION  EXISTING PROPERTY 6/30/14	61,876	63,732	65,644	67,613	69,641	
				222 222 0000 000			2.070		31,010	20,702	30,011	37,010	30,041	
								Water - IDE - OTHER EXPENSES						

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

Expense Code   Description   2015   2016   2017   2018   2019	Summary - Operating Fund								
1	FUND								
1	#								2020
Minor Capital	1			\$ 6,610,296 \$	7,447,046 \$	8,354,183 \$	8,719,604 \$	9,123,013 \$	9,54
Transfers   Tran	1			-	-	-			
Existing Bond Debt Service   Existing Bond Debt Service   43,332   43,270   43,300   43,316   43,320	1								
1	1								
Existing SRF Debt Service	1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	
New SRF Debt Service	1	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	9
TOTAL   6,769,427   7,734,786   9,123,680   9,575,164   10,049,500	1								
Summary - Water Connection Fees   FUND	1	New SRF Debt Service					-		
FUND   Expense Code   Description   2015   2016   2017   2018   2019   2									
Expense Code   Description   2015   2016   2017   2018   2019			TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
# Expense Code Description 2015 2016 2017 2018 2019 2			TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
2 Operating Operating			TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,5
Summary - Restricted Reserve FUND									
Summary - Restricted Reserve FUNIO	FUND #		Description						
FUND	FUND #		Description Operating	2015	2016	2017	2018	2019	
FUND	FUND #		Description Operating	2015	2016	2017	2018	2019	
	FUND #		Description Operating	2015	2016	2017	2018	2019	
# Evenese Code Description 2015 2016 2017 2018 2019	FUND # 2		Description Operating	2015	2016	2017	2018	2019	2020
	FUND # 2  Summary - Restricted Reserve		Description Operating	2015	2016	2017	2018	2019	
	FUND # 2  Summary - Restricted Reserve		Description Operating	2015	2016	2017	2018	2019	

					Cost		Annual Expense						
FUND #	Cost Allocation Code				Escalation	Expense Code	Escalation Factor	EXPENSES  Detail	2015	2016	2017	2018	2019
1	Sewer - Coll	301 5620	COLLECTION	301-5620-50001-000	Operating	Operating	3.0%	Sewer - COLLECTION COLLECTION - REGULAR PAY	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION COLLECTION	301-5620-51999-000 301-5620-52999-000	Operating Operating	Operating Operating	3.0%	COLLECTION - BENEFIT PAY COLLECTION - FRINGE BENEFIT	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION COLLECTION	301-5620-53005-000 301-5620-53005-000	Operating Operating	Operating Operating	3.0%	COLLECTION REPAIR MATERIALS SMALL TOOLS	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION COLLECTION	301-5620-53005-000 301-5620-53005-000	Operating Operating	Operating Operating	3.0%	SOLVENT AND CHEMICALS TRAFFIC CONES AND SIGNS	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION	301-5620-53005-000 301-5620-53005-000	Operating Operating	Operating Operating	3.0%	CCTV MAINTENANCE & REPAIRS 1" X 600' JET HOSE	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION	301-5620-53401-000 301-5620-56011-000	Operating Operating	Operating Operating	3.0%	MANHOLE REPAIRS OUTSIDE SERVICES (CCTV)	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION COLLECTION	301-5620-56011-000 301-5620-56011-000	Operating Operating	Operating Operating	3.0%	DOS PALMAS L.S. EMERGENCY GE COLLECTION SYSTEM ANNUAL DIS	0				
1	Sewer - Coll Sewer - Coll	301 5620 301 5620	COLLECTION	301-5620-56011-000 301-5620-59001-000	Operating Operating	Operating Operating	3.0%	PEST CONTROL M.L. & L.M. INTERSECTION (48	0	:	:		÷
	Owner Total	204 5040	TREATMENT	004 5040 50004 000	0	0	0.00	Sewer - TREATMENT	0				
1	Sewer - Treat Sewer - Treat Sewer - Treat	301 5640 301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-50001-000 301-5640-50021-000 301-5640-51999-000	Operating Operating	Operating Operating	3.0% 3.0% 3.0%	TREATMENT - REGULAR PAY TREATMENT - OVERTIME PAY TREATMENT - BENEFIT PAY	0		·		
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-52999-000 301-5640-53005-000	Operating Operating	Operating Operating	3.0% 3.0% 3.0%	TREATMENT - BENEFIT PAY TREATMENT - FRINGE BENEFIT HORTON PLANT (PAPER SUPPLIES)	0				
1	Sewer - Treat	301 5640	TREATMENT TREATMENT	301-5640-53005-000	Operating Operating	Operating Operating	3.0%	LABORATORY GLASSWARE	0				
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT	301-5640-53005-000 301-5640-53005-000	Operating Operating	Operating Operating	3.0%	HORTON PLANT (JANITORIAL SUPPLIES) SMALL TOOLS	0			:	
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-53005-000 301-5640-53005-000	Operating Operating	Operating Operating	3.0%	SOLVENTS AND CHEMICALS MISC LABORATORY PLANT WASHDOWN HOSES AND NOZ	0	:		:	
1	Sewer - Treat Sewer - Treat Sewer - Treat	301 5640 301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-53005-000 301-5640-53005-000 301-5640-53341-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	AUTO SAMPLER DIESEL FUEL - DOS PALMAS GEN	0			:	
1	Sewer - Treat Sewer - Treat	301 5640 301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-53341-000 301-5640-53361-000	Operating	Operating	3.0% 3.0% 3.0%	DIESEL FUEL - DOS PALMAS GEN DIESEL FUEL - HORTON GENERAT OIL AND GREASE	0				÷
1	Sewer - Treat Sewer - Treat	301 5640 301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-53401-000 301-5640-53401-000 301-5640-53401-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	PLANT MAINTENANCE MATERIALS V-BELTS	0				
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-53401-000 301-5640-53421-000	Operating Operating	Operating Operating	3.0%	WWTP BLDG MAINTENANCE VALVE REPLACEMENT	0	-			
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-53701-000 301-5640-53701-000	Operating Operating	Operating Operating	3.0%	LABORATORY CERTIFICATION DMV CLASS B LICENSE RENEWAL	0			•	•
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-53701-000 301-5640-53701-000	Operating Operating	Operating Operating	3.0%	DEPT OF ENV HEALTH HAZMAT PE CERTIFICATE APPLICATION & TE	0				
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-53701-000 301-5640-53701-000	Operating Operating	Operating Operating	3.0%	SCAQMD PERMITS RWQCB STORM PERMIT	0	:	:	:	:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-53701-000 301-5640-53701-000	Operating Operating	Operating Operating	3.0%	CERTIFICATE RENEWALS RWQCB HORTON AND DESERT CRES	0				:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	OUTSIDE SERVICES AUTO SAMPLER REPAIR PARTS	0				:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	ELECTRICAL MAINT/ANNUAL CLEA CHECKMATE ANSWERING SERVICE	0	:	:	:	:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	ROUTINE LABORATORY TESTING LAB SCALE/MOISTURE ANALYZER	0	:		:	
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	DO METER SERVICE/REPAIR STANDBY GENERATOR MAINTENANC	0	:	:		:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56581-000	Operating Operating	Operating Operating	3.0%	ATMOS. DETECTOR REPAIR/REPLACE ADT SECURITY - HORTON	0	:	:	:	:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-56581-000 301-5640-56881-000	Operating Operating	Operating Operating	3.0%	ADT SECURITY - DESERT CREST SLUDGE DISPOSAL	0	:	:		:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-60001-000 301-5640-60501-000	Operating Operating	Operating Operating	3.0%	ELECTRIC UTILITY TELEPHONE SERVICE	0				:
1	Sewer - Treat Sewer - Treat	301 5640 301 5640	TREATMENT TREATMENT	301-5640-60521-000 301-5640-60521-000	Operating Operating	Operating Operating	3.0%	CELL PHONE SERVICE T1 LINE - ACCESS SERVICE	0	:	:	:	:
1 1 1	Sewer - Treat Sewer - Treat Sewer - Treat	301 5640 301 5640 301 5640	TREATMENT TREATMENT TREATMENT	301-5640-74001-000 301-5640-74001-000 301-5640-76001-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	CORBS AWARD FUNCTION TRAINING AND SEMINARS CWEA/CORBS DUES	0 0 0	:	:	:	:
1	Sewer - Admin	301 5680	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	3.0%	Sewer - STANDBY OVERTIME STANDBY - OVERTIME PAY	0	-	-	-	-
1	Sewer - Admin	301 5700	FAX ROLL PREP - STDB1	301-5700-68003-000	Operating	Operating	3.0%	Sewer - TAX ROLL PREP - STDBY TAX ROLL PREP - STANDBY	0				
1	Sewer - Admin	301 5720	DEPRECIATION	301-5720-80001-000	Operating	Operating	3.0%	Sewer - DEPRECIATION EXISTING PROPERTY 6/30/14	0				
1	Sewer - Admin	301 5720	DEPRECIATION	301-5720-80001-000	Operating	Operating	3.0%	ADDIONAL PROPERTY CLOSING 6/30/14	0				
1	Sewer - Admin	301 5760	OTHER EXPENSES	301-5760-56161-000				Sewer - OTHER EXPENSES COUNTY ADMIN FEE (1/4% OF 252,883)	0				
1	Sewer - Admin Sewer - Admin	301 5760 301 5760	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-92001-000				INT EXPENSE 1.8M LA SALLE LO INT EXPENSE 2.2M LA SALLE LO	0				
1	Sewer - Admin Sewer - Admin	301 5760 301 5760	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-92001-000				INT EXPENSE KANSAS STATE BANK INT EXPENSE 1.6M LA SALLE LO	0				:
1	Sewer - Admin Sewer - Admin	301 5760 301 5760	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-92001-000				INT EXPENSE 80 ACRE PURCHASE INT EXPENSE STATE REVOLVING FUND LOAN	0				
1	Sewer - Admin Sewer - Admin	301 5760 301 5760	OTHER EXPENSES OTHER EXPENSES	301-5760-93061-000 301-5760-93061-000				ISSUANCE COST 1.8M LOAN (108 ISSUANCE COST 1.6M LOAN (52.	0				
1	Sewer - Admin	301 5760	OTHER EXPENSES	301-5760-93061-000				ISSUANCE COST 2.2M LOAN (23.	0				
								Debt Service - JV Summary Principal GO Bonds, Series B					
								AD #4 AD #7		:		•	
1	Water - T&D	201 xxxx	XXXX	XXXXXX	ng Bond Debt	ng Bond Debt S	0.0%	COP LaSalle 5m	5,800	6,000	6,300	6,600	6,900
								LaSalle AD #11 Ph I LaSalle AD #11 Ph II	:	:	:	:	
								LaSalle 5.3m LaSalle AD #12 Ph I	:	:	:	:	:
								LaSalle AD #12 Ph II Kansas State Bank	:	:	:	:	:
1	Water - SOS	201 xxxx	X0000X	X0000X	ng Bond Debt	ng Bond Debt S	0.0%	Holman Capital / Bank of Rio Vista CSWRCB SRF City National AD #12, D1	11,205 - -	11,680 - -	12,174 - -	12,690 - -	13,227 - -
								Interest GO Bonds, Series B					
								AD #4 AD #7				:	:
1	Water - T&D	201 xxxx	XXXXX	XXXXX	ng Bond Debt	D I D . I . O	0.0%	COP	13,150	12,888	12,618	12.334	12.038

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

		Expenses Other tha	iri Majur Capitai Experises - Water						
Line No:	Summary - Operating Fund								
	FUND								
1	#	Expense Code	Description	2015	2016	2017	2018	2019	2020
2	1	Operating	Operating	\$ 6,610,296 \$	7,447,046 \$	8,354,183 \$	8,719,604 \$	9,123,013 \$	9,549,457
3	1	Non Operating	Non Operating			-			-
4	1	Minor Capital	Minor Capital						
5	1	Transfers	Transfers						
6	1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310
7	1	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412
8	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-				-
9	1	New SRF Debt Service	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								
11	#	Expense Code	Description	2015	2016	2017	2018	2019	2020
12	2	Operating	Operating	-		-			
13			TOTAL	-	-				
	Summary - Restricted Reserve								
	FUND								
14	#	Expense Code	Description	2015	2016	2017	2018	2019	2020
15	3	Operating	Operating						-
16		.,	TOTAL						

FUND	Cost Allocation					Cost Escalation		Annual Expense Escalation							
#	Code					Factor Code	Expense Code	Factor	Detail Expenses	2015	2016	2017	2018	2019	2020
									LaSalle AD #11 Ph II						-
									LaSalle 5.3m			:			
									LaSalle 5.311 LaSalle AD #12 Ph I					- :	-
									LaSalle AD #12 Ph II			- :			
									Kansas State Bank						
1	Water - SOS	201	XXXX	XXXXX	XXXXX	ng Bond Debt 5	ng Bond Debt S	0.0%	Holman Capital / Bank of Rio Vista	13,177	12,702	12,208	11,692	11,155	10,59
									CSWRCB SRF						-
									City National AD #12, D1						-
									Chromium 6 O&M Costs						
1	Water - Treat					Operating	Operating	3.0%	Chrome Well # 22 Treatment	0	0	0	0	0	
1	Water - Treat					Operating	Operating	3.0%	Chrome Well # 24 Treatment	0	0	0	0	0	
1	Water - Treat					Operating	Operating	3.0%	Chrome Well # 27 Treatment	0	0	280,750	280,750	289,173	297,84
1	Water - Treat					Operating	Operating	3.0%	Chrome Well # 29 Treatment	0	0	280,750	280,750	289,173	297,84
1	Water - Treat					Operating	Operating	3.0%	Chrome Well # 37 Treatment	0	0	0	0	0	
	Water - New Bond DS					New Bond Debt Se	. Donal Dobt Cor	0.0%	New Debt Service - Revenue Bonds	115.799	244.470	726,197	812.244	883,167	948.41
- 1	Water - New Burid Do	•				New Dolld Debt 36	A DOLIG DEDI SEL	0.0%	New Debt Service - Revenue Bonds	115,799	244,470	720,197	012,244	003, 107	340,41
- 1	Water - Admin					Operating	Operating	3.0%	Additional Labor Costs (Fully Loaded)		525.000	540.750	556.973	573.682	590,893
	Truici /idilliii					Optioning	Operating	0.070	Additional Eupor Cooks (Fully Educad)		020,000	040,700	000,070	010,002	000,0

# 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	-	-	-	-	-	-
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

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 & Clubh	-	-	-	-	-	-
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 Z160	-	-	-	-	-	-
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 Replace)	-	-	-	-	-	-
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 Bo	-	-	-	-	-	-
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

Operating Fund	Reference		2015		2016		2017		2018		2019		2020
Sewer Rate Revenue Increases % of Year Rate Increase Effective			0.00% 100.00%		11.00% 33.33%		11.00% 100.00%		11.00% 100.00%		5.00% 100.00%		5.00% 100.00
Beginning Unrestricted Fund Balance	Sch A - 2, Line 26	\$	1,390,929	\$	2,852,100	\$	4,342,528	\$	1,391,808	\$	1,444,174	\$	1,49
Sewer Rate Revenue	Sch A - 3, Line 2	\$		\$	3,914,026	\$	4,651,902	\$	5,163,611	\$	5,421,792	\$	5,69
Other Operating Revenue	Sch A - 3, Line 12		2,442,238		1,528,390		1,528,390		1,528,390		1,528,390		1,52
Interest Income - Operating Fund	Calc		2,000		4,000		5,000		2,000		2,000		
Total Operating Revenue		\$	6,219,826	\$	5,446,416	\$	6,185,292	\$	6,694,001	\$		\$	7,22
Operating Expenses	Sch A - 4, Line 2	_	(2,417,560)		(2,683,400)		(2,783,615)		(2,888,348)	_	(2,997,861)	_	(3,11
Net Revenue Plus:		\$	3,802,267	\$	2,763,016	\$	3,401,677	\$	3,805,653	\$	3,954,321	\$	4,11
Other Sources of Funds													
Transfers In	Sch A - 3, Line 13												
Less:	Scri A - S, Line 13		-		-		-		-		-		
Other Uses of Funds													
Minor Capital	Sch A - 4, Line 4	\$	_	\$	_	\$	_	\$	_	\$	_	\$	
Major Capital Funded with Existing Reserves/Current Cash	Sch A - 6, Line 12	Ψ	(1,260,000)	Ψ	(189,700)	Ψ	(4,844,060)	Ψ	(1,181,917)	Ψ	(1,230,740)	Ψ	(1,34
Transfers Out	Sch A - 4, Line 5		(1,200,000)		(100,700)		(1,011,000)		(1,101,011)		-		(1,01
Non Operating Expenses	Sch A - 4, Line 3		-		-		-				-		
Existing Revenue Bond Debt Service	Sch A - 4, Line 6		(1,081,095)		(1,082,888)		(930,633)		(930,490)		(930,274)		(92
New Revenue Bond Debt Service	Sch A - 4, Line 7		-		- '		(577,705)		(1,640,880)		(1,738,551)		(1,77
Net Cash Flow		\$	1,461,171	\$	1,490,428	\$	(2,950,721)	\$	52,367	\$	54,757	\$	5
Ending Unrestricted Fund Balance		\$	2,852,100	\$	4,342,528	\$	1,391,808	\$	1,444,174	\$		\$	1,55
Days of O&M			431		591		183		183		183		
Target Unrestricted Fund Balance	Target		1,208,780		1,341,700		1,391,808		1,444,174		1,498,931		1,55
Debt Service Coverage Calculations: Revenue Bond Debt Service Coverage													
Rate Covenant Debt Service Coverage Test:													
Net Revenue Available for Debt Service Coverage Test		\$	3,802,267	\$	2,763,016	\$	3,401,677	\$	3,805,653	\$	3,954,321	\$	4,11
Revenue Bond Debt Service:													
Existing Revenue Bond Debt Service New Revenue Bond Debt Service			1,081,095		1,082,888		930,633 577,705		930,490 1,640,880		930,274		92 1,77
Total Revenue Bond Debt Service		\$	1,081,095	\$	1,082,888	\$	1,508,338	\$	2,571,370	\$	1,738,551 2,668,825	\$	2,70
Debt Service Coverage - Rate Covenant		Ψ	3.52	Ψ	2.55	Ψ	2.26	Ψ	1.48	Ψ	1.48	Ψ	2,10
Debt Service Coverage Requirement			1.50		1.50		1.50		1.50		1.50		
Parity Debt Service Coverage Test:													
Net Revenue Available for Debt Service Coverage Test		\$	3,802,267	\$	2,763,016	•	3,401,677	æ	3,805,653	•	3,954,321	\$	4,11
Maximum Revenue Bond Debt Service		Ψ	1,082,888	Ψ	1,082,888	Ψ	1,508,338	Ψ	2,571,370	Ψ	2,668,825	Ψ	2,70
Debt Service Coverage - Parity Test			3.51		2.55		2.26		1.48		1.48		2,10
Debt Service Coverage Requirement			1.50		1.50		1.50		1.50		1.50		
Restricted Reserve Beginning Balance	Sch A - 2, Line 26	•	577,041	Ф	578,041	•	579,041	•	580,041	•	581,041	•	58
Sources of Funds	Sch A - 3, Line 15	Ψ	377,041	Ψ	370,041	Ψ	373,041	Ψ	300,041	Ψ	301,041	Ψ	30
Interest Earnings	Calc		1,000		1,000		1,000		1,000		1,000		
Uses of Funds other Than Major Capital	Sch A - 4, Line 15		-,500		-,500		-,500		-		-		
Major Capital Funded with Restricted Reserve	Sch A - 6, Line 10		-		-		-		-		-		
Ending Balance		\$	578,041	\$	579,041	\$	580,041	\$	581,041	\$	582,041	\$	58
Grants													
Beginning Balance	Sch A - 2, Line 26	\$	-	\$	-	\$	-	\$	-	\$	- :	\$	
Sources of Funds	Sch A - 3, Line 16		-		6,605,000		-		-		-		
Interest Earnings	Calc		-		-		-		-		-		
Uses of Funds other Than Major Capital	Sch A - 4, Line 18		-				-		-		-		
Major Capital Funded with Grants	Sch A - 6, Line 9	•	-	e	(6,605,000)	e	-	•	-	e	-	r.	
Ending Balance		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
NEW DEBT - Assessment Funded													
Beginning Balance	Sch A - 2, Line 26	\$	2,625,000	\$	2,628,000	\$	-	\$	-	\$	- :	\$	
Sources of Funds	Sch A - 3, Line 17						-		-		-		
Interest Earnings	Calc		3,000		3,000		-		-		-		
	Sch A - 4, Line 21				-		-		-		-		
Uses of Funds other Than Major Capital	Och A - 4, Line 21				(0.004.000)								
Uses of Funds other Than Major Capital  Major Capital Funded with NEW DEBT - Assessment Funded  Ending Balance	Sch A - 6, Line 8	\$	2,628,000	\$	(2,631,000)	\$	-	\$	-	\$	-	\$	

## Mission Springs Water District Beginning Fund Balance Reconciliation - Sewer

	BEGINNING BALANCES								
ine No:		Ope	erating Fund	Restr	icted Reserve		Grants		EW DEBT - sment 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	CURRENT LIABILITIES:	Φ.	000.054						
10	Accounts payable	\$	222,254						
11	Accrued expenses		308,195						
12	Customer deposits		400.500						
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)	\$	-	\$	-	\$	-
	Net Beginning Balances (Curr Assets less Current								
18	Liabilities - with Adjustments)	\$	1,390,929	\$	577,041	\$		\$	2,625,00

#### Mission Springs Water District Sewer Revenue

Line No:

Code	Description		2015	2016	2017	2010	2010	2020
Code	Description		2015			2018	2019	
RR1	Sewer Rate Revenue	\$	3,775,588 \$	3,914,026 \$	4,651,902 \$	5,163,611 \$	5,421,792 \$	5,692,882
OR	Other Operating Revenue		2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
TRIN	Transfers In		-	-	-	-	-	-
Sources - Fund 2	Sources of Funds - Fund 2		-	•	•	-	-	-
Sources - Fund 3	Sources of Funds - Fund 3		-	-	-	-	-	-
Sources - Fund 4	Sources of Funds - Fund 4		-	6,605,000	-	-	-	-
Sources - Fund 5	Sources of Funds - Fund 5			-		-	-	-
INT - Fund 1			2 000	4.000	5,000	2,000		2 000
	Interest Earnings - Fund 1		2,000	4,000	5,000	2,000	2,000	2,000
INT - Fund 2	Interest Earnings - Fund 2		-	-	-	-	-	-
INT - Fund 3	Interest Earnings - Fund 3		1,000	1,000	1,000	1,000	1,000	1,000
INT - Fund 4	Interest Earnings - Fund 4		-	-	-	-	-	-
INT - Fund 5	Interest Earnings - Fund 5		3,000	3,000	-	-	-	-
Detail Code	Description		2015	2016	2017	2018	2019	2020
Code	Operating Fund		2010	2010	2017	2010	2010	2020
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
RR1 - Growth	Growth	φ	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gionai	Revenue Increase		0.00%	11.00%	11.00%	11.00%	5.00%	5.00%
	Pct of Year Revenue Increase Effective		100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
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
	GENERAL DISTRICT							
TRIN	LOCAL GRANT REVENUE		-					
OR	S.B.E. PROP TAX		16,311	16,311	16,311	16,311	16,311	16,311
OR	HOMEOWNERS PROP TAX STMT O.C		1,702	1,702	1,702	1,702	1,702	1,702
OR	UNSECURED PROP TAX STMT O.C.		6,369	6,369	6,369	6,369	6,369	6,369
OR	SECURED PROP TAX STMT O.C.		113,399	113,399	113,399	113,399	113,399	113,399
OR	BBVA COMPASS ACCOUNT ANALYSI		502	502	502	502	502	502
J.								
	LAIF INTEREST EARNED NON-RES		6,270	6,270	6,270	6,270	6,270	6,270
	LAIF INTEREST EARNED CAPITAL		1,097	1,097	1,097	1,097	1,097	1,097
	WATER DISTRICT - DHS	$\neg$	-					
NA	WATER SERVICE CHARGE RESIDENT		_					
			-					
NA	WATER SERVICE CHARGE COMMERCIAL							
NA	METER CHARGE LANDSCAPE & IRRIGATION		-					
NA	WATER SERVICE CHARGE CONSTRUCTION		-					
NA	WATER CONSUMPTION CHARGE RESIDENTIAL		_					
			-					
NA	WATER CONSUMPTION CHARGE COMMERCIAL		-					
NA	CONSUMPTION CHARGE LANDSCAPE		-					
NA	WATER CONSUMPTION CHARGE CONSTRUCTION		-					
NA	RECONNECT/DISCONNECT FEES							
			-	-	-	-	-	-
NA	BACKFLOW MAINTENANCE FEES		-	-	-	-	-	-
NA	R.P. DEVICES & DBL CHECK INS		-	-	-	-	-	-
NA	FIRE FLOW CHARGES		-	-	-	-	-	-
NA	FIRE FLOW TESTING					-		-
NA	UNAUTHORIZED WATER USE PENAL		-	-	-	-	-	-
NA	RETURNED CHECK SERVICE CHARGES		-	-	-	-	-	-
NA	DELINQUENT CHARGES		-	-	-	-	-	-
NA	LIEN FEES RECORDING/RELEASE					-		
NA	WATER STANDBY CHARGES (26.80				•	-	-	-
NA	SITE RENT MWVE DISH - COX GA		-	-	-	-	-	-
NA	SITE RENT MWVE DISH - T MOBL		-	-	-	-	-	-
NA	INFILL (10 X 4353)							-
NA NA	NON-RESTRICTED INTEREST INCOME							
			-	-	-	-	-	
NA	LAIF INTEREST INCOME CAPITAL		-	-	-	-	-	-
NA	04-4866 SECURED PROP TAX SEC		-	-	-	-	-	-
NA	04-4853 S.B.E. PROPERTY TAX		-	-	-	-	-	-
NA	04-4853 UNSECURED PROP TAX SEC		-	-	-	-	-	-
NA NA	04-4856 SECURED PROP TAX SEC				-			
			-	-	-	-	-	-
NA	04-4856 UNSECURED PROP TAX S		-	-	-	-	-	-
NA	04-4855 UNSECURED PROP TAX S		-	-	-	-	-	-
NA	04-4855 HOMEOWNERS PROP TAX		-	-	-	-	-	-
NA NA	04-4855 SECURED PROP TAX SEC							
			-	-	-	-	-	-
NA	04-4856 HOMEOWNERS PROP TAX		-	-	-	-	-	-
NA	04-4854 HOMEOWNERS PROP TAX		-	-	-	-	-	-
NA	04-4866 HOMEOWNERS PROP TAX		-	-	-	-	-	-
			-	-	-	-	-	
NA	04-4866 UNSECURED PROP TAX S		-	-	-	-	-	-
NA	04-4853 HOMEOWNERS PROP TAX		-	-	-	-	-	-
NA	04-4854 UNSECURED PROP TAX SEC		-	-	-	-	-	-
NA	04-4854 SECURED PROP TAX SEC		-	-	-	-	-	-
NA NA	04-4853 SECURED PROP TAX SEC		-	-	-	-	-	-
		- 1	-					
	WATER DISTRICT -IDE							
NA	WATER DISTRICT -IDE WATER SERVICE CHARGE RESIDEN		_	-	-	-	-	-
	WATER SERVICE CHARGE RESIDEN		-	-	-	-	-	-
NA	WATER SERVICE CHARGE RESIDEN WATER SERVICE CHARGE COMMERC		- -	-	-	-		-
NA NA	WATER SERVICE CHARGE RESIDEN WATER SERVICE CHARGE COMMERC WATER CONSUMPTION CHARGE RES		- - -	- - -	- - -	- - -	- - -	-
NA	WATER SERVICE CHARGE RESIDEN WATER SERVICE CHARGE COMMERC		- - - -	- - - -	- - -	- - -	- - - -	- - -
NA NA	WATER SERVICE CHARGE RESIDEN WATER SERVICE CHARGE COMMERC WATER CONSUMPTION CHARGE RES		- - -	- - - -	-	- - -	-	-

### Mission Springs Water District Sewer Revenue

1	Codo	Description	2015		2016	2017	2040		2010		2020
	Code RR1	Description Sewer Rate Revenue \$	2015 3,775,588		2016 3,914,026	2017 \$ 4,651,902	2018 \$ 5.163	,611	2019 \$ 5,421,792	\$	2020 5,692,88
	OR	Other Operating Revenue	2,442,238	Þ	1.528.390	1.528.390			1,528,390	Φ	1.528.3
	TRIN	Transfers In	2,442,230		1,320,390	1,520,590	1,520	,390	1,320,390		1,320,3
	Sources - Fund 2	Sources of Funds - Fund 2						-	•		
	Sources - Fund 3	Sources of Funds - Fund 3			-	-		-	-		
	Sources - Fund 4	Sources of Funds - Fund 3 Sources of Funds - Fund 4	-		6 605 000	-		-	-		
		Sources of Funds - Fund 5	-		6,605,000	-		-	-		-
	Sources - Fund 5				4.000			-	2.000		
	INT - Fund 1	Interest Earnings - Fund 1	2,000		4,000	5,000	2	,000	2,000		2,0
	INT - Fund 2	Interest Earnings - Fund 2	-		-	-		-	-		
	INT - Fund 3	Interest Earnings - Fund 3	1,000		1,000	1,000	1	,000	1,000		1,0
	INT - Fund 4	Interest Earnings - Fund 4				-		-	-		-
	INT - Fund 5	Interest Earnings - Fund 5	3,000		3,000	-		-	-		-
Deta	ail										
	Code	Description	2015		2016	2017	2018		2019		2020
	NA	FIRE FLOW CHARGES	-		-	-		-	-		-
	NA	FIRE FLOW TESTING	-		-	-		-	-		
	NA	RETURNED CHECK SERVICE CHARG	-		-	-		-	-		
	NA	DELINQUENT CHARGES	-		-	-		-	-		
	NA	LIEN RECORDING/RELEASE FEES	-		-	-		-	-		
	NA	WATER STANDBY CHARGES (26.80	-		-	-			-		
	NA	LAIF INTEREST INCOME CAPITAL			-			_			
	NA NA	S.B.E. PROP TAX SEC EST									
		04-4867 SECURED PROP TAX SEC	_		-	-		-	-		
	NA NA		-		-	-		-	-		
	NA	04-4867 HOMEOWNERS PROP TAX	-		-	-		-	-		
	NA	04-4867 UNSECURED PROP TAX S	-		-	-		-	-		
		SEWER DISTRICT	-								
	Rate Revenue - Captured Above	RESIDENTIAL SEWER SERVICE	3,380,000		3,380,000	3,380,000	3,380	.000	3,380,000		3,380,
	Rate Revenue - Captured Above	COMMERCIAL SEWER SERVICE	640,000		640,000	640,000		,000	640,000		640,
	OR	SEWER STANBY CHARGES @ \$10			12,000	12,000		,000	12,000		-
			12,000								12,
	OR	FATS, OIL & GREASE PERMITS	3,000		3,000	3,000		,000	3,000		3,
	OR	INFILL CONNECTIONS (5 @ \$2520)	12,600		12,600	12,600	12	,600	12,600		12,
	OR	FRONT FOOTAGE	913,848		-						
		this is interfund stuff - bal to zero in om exp									
		INIT EARNIED AD WAS DONIDS OWNEDS BUILDED.	05.004		05.004	05.004	0.5	004	05.004		0.5
	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNERS PHASE V	35,064		35,064	35,064		,064	35,064		35,
	THIS IS DEBT SVC - NA	INTEREST EARNED NON-RESTRICT	(26,000		(26,000)	(26,000		,000)	(26,000)		(26,
	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	8,410		8,410	8,410		,410	8,410		8,
	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	48,970		48,970	48,970	48	,970	48,970		48,
	THIS IS DEBT SVC - NA	INT EARNED AD #11 BONDS OWNE	32,950		32,950	32,950	32	,950	32,950		32,
	THIS IS DEBT SVC - NA	INT EARNED AD #11 BONDS OWNE	37,264		37,264	37,264	37	,264	37,264		37,
	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	61,480		61,480	61,480	61	,480	61,480		61,
	THIS IS DEBT SVC - NA	INT EARNED AD #12 BONDS OWNE	100,474		100,474	100,474	100	,474	100,474		100,
	THIS IS DEBT SVC - NA	INT EARNED FINANCIAL ASSISTA	1,200		1,200	1,200		,200	1,200		1,
	OR	LAIF INT EARNED CAPITAL RESE	12,400		12,400	12,400		,400	12,400		12,
	OR	04-4869 SEC PROP TAX STMT O.	239,639		239,639	239,639		,639	239,639		239,
	OR	04-4869 S.B.E. PROPERTY TAX	23,411		23,411	23,411		,411	23,411		23,
	OR	04-4869 HOMEOWNERS PROP TAX	3,597		3,597	3,597	3	,597	3,597		3,
	OR	04-4869 UNSECURED PROP TAX S	12,460		12,460	12,460	12	,460	12,460		12,
	Moved to own fund	STATE REVENUE GRANT		see b	elow	for D2 and J1 pro	ojects and sola	ır projec	ct		
	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
	<u> </u>		1,011,000		1,071,000	1,011,000	1,011	,000	1,011,000		1,011,
		Detailed Assessment District Revenue Projections from Staff					_				_
		AD #4	7,000		7,000	7,000		,000	7,000		7,
		AD #7	10,000		10,000	10,000	10	,000	10,000		10,
		ID-E	n/a		n/a	n/a	n/a		n/a		n/a
		AD #11-Ph1	104,000		104,000	104,000	104	,000	104,000		104
		AD #11-Ph2	124,000		124,000	124,000		,000	124,000		124
		LM Sewer	n/a		n/a	n/a	n/a		n/a		n/a
		AD #12-Ph1	133,000		133,000	133,000		,000	133,000		133
		AD #12-P111 AD #12-Ph2	104,000		104,000	104,000		,000	104,000		104
								,000			
		Belt Press	n/a		n/a	n/a	n/a		n/a		n/a
		80 Acres Land	n/a		n/a	n/a	n/a	000	n/a		n/a
		AD #12-Ph3	17,000		17,000	17,000		,000	17,000		17
		AD #12-Ph4	297,000		297,000	297,000		,000	297,000		297
		AD #12-Ph5	85,000		85,000	85,000		,000	85,000		85,
		AD #12-Ph6	190,000		190,000	190,000	190	,000	190,000		190
		Total	1,071,000		1,071,000	1,071,000			1,071,000		1,071
		Interest Earning Calculation									
		Average Balance \$	695,000	\$	1,426,000	¢ 2.171.000	\$ 606	,000	\$ 722,000	¢	749
								,000		Ф	
	INT - Fund 1	Assumed Interest Earnings Rate Projected Interest Earnings \$	0.3% 2,000		0.3% 4,000	\$ 5,000	0.3% \$ 2	,000	0.3% \$ 2,000	\$	0.3%
		Sewer Connection Fee Fund									
		Operating Revenue									
		Non Operating Revenue	-		-	-		-	-		
		Transfers In	_		_			-	_		

### Mission Springs Water District Sewer Revenue

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

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Detail													
Code	Description		2015		2016		2017		2018		2019		2020
Code	Interest Earnings Calculation		2013		2010		2017		2010		2019		2020
	Average Balance	\$	-	\$	-	\$	-	\$	-	\$	_	\$	_
	Assumed Interest Earnings Rate	Ψ	0.3%	Ψ	0.3%	Ψ	0.3%	Ψ	0.3%	Ψ	0.3%	Ψ	0.3%
INT - Fund 2	Projected Interest Earnings	\$	-	\$	0.570	\$	0.576	\$	0.570	\$	0.570	\$	0.570
IIII - I UIIU Z	r rojected interest Larrings	Ψ		Ψ		Ψ		Ψ		Ψ		Ψ	
	Restricted Reserve												
	Or and the December												
	Operating Revenue												
	Non Operating Revenue		-		-		-		-		-		-
	Transfers In				-		-		-		-		
Sources - Fund 3	Total Sources		-		-		-		-		-		-
	Interest Earnings Calculation												
	Average Balance	\$	289,000	\$	289,000	\$	290,000	\$	290,000	\$	291,000	\$	291,000
	Assumed Interest Earnings Rate		0.3%		0.3%		0.3%		0.3%		0.3%		0.3%
INT - Fund 3	Projected Interest Earnings	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000
	<u>Grants</u>												
	Operating Revenue		_		6 605 000	for	D2 and I1 pro	iorte	and solar pro	act			
	Non Operating Revenue		-		-	101	- -		-	CCI			
	Transfers In						_		_				
Sources - Fund 4	Total Sources				6.605.000		-				-		
	Total Godingo				0,000,000								
	Interest Earnings Calculation												
	Average Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Assumed Interest Earnings Rate	•	0.3%	•	0.3%	•	0.3%	•	0.3%	•	0.3%	•	0.3%
INT - Fund 4	Projected Interest Earnings	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	NEW DEBT - Assessment Funded												
	NEW DEDT ASSESSMENT UNded												
	Operating Revenue												
	Non Operating Revenue		-		-		-		-		-		-
	Transfers In		-		-		-		-		-		-
Sources - Fund 5	Total Sources		-		-		-		-		-		-
	Interest Earnings Calculation												
	Average Balance	\$	1,313,000	\$	1,314,000	\$	-	\$	-	\$	-	\$	-
	Assumed Interest Earnings Rate	·	0.3%		0.3%	Ė	0.3%		0.3%	Ť	0.3%		0.3%
INT - Fund 5	Projected Interest Earnings	\$		\$	3,000	\$	-	\$	-	\$	-	\$	-

						Mission Spring Expenses Other than Majo	gs Water Di or Capital Ex	strict penses - Sewer							
Line No:  1 2 3 4 5 6	FUND # 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	perating Fund				Expense Code Operating Non Operating Minor Capital Minor Capital Existina Bond Debt Service New Bond Debt Service Existing SRF Debt Service New SRF Debt Service		Operating Non Operating Minor Capital Transfers Existing Bond I New Bond Deb Existing SRF D New SRF Debt TOTAL	t Service ebt Service	2015 \$ 2,417,560 \$ - - 1,081,095 - - - 3,498,655	2016 2,683,400 \$ - - 1,082,888 - - - 3,766,288	2017 2,783,615 \$ - - 930.633 577,705 - - 4,291,953	2018 2,888,348 \$ - - 930,490 1,640,880 - - 5,459,718	2019 2,997,861 \$ - - 930.274 1,738,551 - - 5,666,686	2020 3,112,449 - - 929,021 1,778,317 - - 5,819,787
8 9 10	Summary - Se FUND # 2	ewer Connection Fee F	Fund			Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
11 12 13	Summary - Re FUND # 3	estricted Reserve				Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
14	Summary - Gr FUND	rants				Expense Code			Description	2015	2016	2017	2018	2019	2020
15 16	Summary - NI	EW DEBT - Assessmen	nt Funded			Operating		Operating TOTAL			-	:	:	-	:
17 18 19	5					Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
20 21	Detail  FUND # C	ost Allocation Code			Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES Detail		2015	2016	2017	2018	2019	2020
22 23 24 25 26 27 28 29 30 31 32 33 34	1 1 1 1 1 1 1 1 1 1 1	Sewer - CS Sewer - CS	CUSTOMER ACCOUNTS	101-9003-9001-000 101-9003-91999-000 101-9003-9299-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000 101-9003-98011-000	Operating	Operating	3.0% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	CUSTOMER A CUSTOMER A CUSTOMER A CHECK SCAN INFOSEND BII NOTARY DUE: CHECKFREE I MASTER MET FORMS, ENVE TRAINING & S LIEN RELEASI	RE - CUSTOMER ACCOUNTS  CCOUNTS - REGULAR  CCOUNTS	49,889 12,160 35,941 211 28,153 84 225 985 1,126 704 84 338	51,386 13,072 38,636 217 28,998 87 232 1,015 1,160 725 87 348	52,928 14,052 41,534 22,4 29,868 90 239 1,045 1,195 747 90 358	54,516 15,106 44,649 231 30,764 93 246 1,076 1,231 769 93 369	56.151 16,239 47,998 238 31,687 96 253 1,108 1,268 792 96 380	57,836 17,457 51,598 245 32,638 99 261 1,141 1,306 816 99 391
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 54	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sewer - Admin	BUILDINGS & GROUNDS	101-5003-50001-000 101-5003-51999-000 101-5003-51999-000 101-5003-50005-000	Operating	Operating	3.0% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	BUILDING & G BUILDING & G BUILDING & G SHOP BUILDIN ADMIN BUILDI SHOP BUILDI SHOP BUILDI SHOP BUILDI SHOP BUILDI CONTRACT IRRIGATION S ADMIN BUILDI CONTRACT L ADMIN BUILDI ADMIN BUILDI DISTRICT YAR ADT SECURIT	R LOCKS UPPLIES NG REPAIR MATERIALS NG REPAIR MATERIALS NG CLEANING SERV ONTROL D PEST CONTROL Y - ADMIN BLDG EY DISPOSAL - ADM	10,180 2,439 7,309 845 338 282 282 282 1,126 141 1,042 169 8,446 7,038 338 253 1,774 1,267 141 1,295	10.485 2,622 7.858 870 348 290 290 1,160 145 1,073 174 5,510 8,699 7,249 348 261 1,827 1,305 145 1,334	10,800 2,819 8,447 886 358 299 299 1,195 149 1,105 179 5,675 8,960 7,466 358 269 1,882 1,344 149	11,124 3,030 9,081 923 369 308 308 308 1,231 153 1138 184 5,845 9,229 7,689 369 277 1,938 1,384 153 1,415	11,458 3,257 9,762 951 380 317 317 1,268 158 1,172 190 6,020 9,506 7,921 380 285 1,996 1,426 158 1,446	11,802 3,501 10,494 980 391 327 327 1,306 163 1,207 196 6,201 9,791 294 2,056 1,469 163 1,501
56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-50001-000 101-5040-51999-000 101-5040-51999-000 101-5040-51999-000 101-5040-51999-000 101-5040-51999-000 101-5040-51999-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000 101-5040-51941-000	Operating	Operating	3.0% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	VEHICLE MAIN VEHICLE MAIN VEHICLE MAIN VEHICLE MAIN UNLEADED G, DIESSE FÜEL OIL AND LUBF VEHICLE AND TIRES, TUBES, SMALL TOOLS WELDING SUI CONTRACT LA WASTE OIL TANK TI VEHICLE SMC RADIO REPAIN VEHICLE RADIO REPAIN VEHIC	IICANTS EQUIPMENT REPAIR AND REPAIRS SES SES SES SES SES SES SES SES SES S	3,062 774 2,199 23,930 3,378 225 14,076 3,378 282 169 1,408 141 282 169 141 282 169	3,154 789 2,364 24,648 3,480 232 14,499 3,480 290 174 1,450 145 290 174 1,450 145 290 348	3,249 848 2,541 25,387 3,584 239 14,934 3,584 299 179 1,494 149 299 179 149 299	3,346 912 2,732 26,149 3,692 246 15,382 3,692 308 184 1,539 153 308 184 1,539 153 308 184 1,539 153 308 184 1,539	3,446 980 2,937 26,933 3,803 253 15,843 3,803 317 190 1,585 158 317 190 158 317 190	3,549 1,054 3,157 27,741 3,917 261 16,318 3,917 327 196 1,633 163 327 196 163 327 196 163 327 196
75   76   77   78   78   79   79   79   79   79		Sewer - Admin	CENTRAL SERVICES CENTRA	101-5889-58001-1000 101-5889-5809-1000 101-5889-5889-000 101-5889-5889-000 101-5889-5889-000 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-5890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5889-1890 101-5889-5891-1890	Operating	Operating	3.0% 7.55% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	CENTRAL SER CENTRAL SER CENTRAL SER CENTRAL SER CENTRAL SER SER CENTRAL SER SER CENTRAL SE	SUPPLIES PUPPLIES DODWILL EL OVERS EL O	28,890 7,776 20,717 707 707 71 707 71 707 71 707 707 707	29,448 7,714 22,270 7,714 22,270 230 230 250 250 250 250 250 250 250 250 250 25	90.331 8.293 23.940 23.940 20.99 20.99 20.99 1.494 20.99 1.79 1.791 1.751 1.494 1.49	31,241 8,915 25,736 76 248 248 248 248 248 259 308 252 31 33 31 31 31 36 36 38 38 38 38 38 38 38 38 38 38 38 38 38	32.178 9.584 27,666 32,32 32,33 32,33 32,33 33,33 11,581 190 190 190 190 190 190 190 190 190 19	33,143 31,103 29,741 50,71 50,
120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 137 138 139 140 141 141 142 143 144 144 145		Sewer - Admin	ADMINISTRATION	101-5000-50001-000 101-5000-51999-000 101-5000-51999-000 101-5000-5299-000 101-5000-5299-000 101-5000-5299-000 101-5000-5299-000 101-5000-5291-000 101-5000-5291-000 101-5000-5291-000 101-5000-5291-000 101-5000-74001-000	Operating	Operating	3.0% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	ADMINISTRAT ADMINISTRAT ADMINISTRAT ADMINISTRAT MISC MATERI CABOT MUSE CONSULTING LEGAL ADS GM PHYSICAL SEMINARS - E TRAVEL - GM TRAVEL, SEM TRAVEL	JM DINNER SERVICES XECUTIVE ASSISTANT DISCRETION NARIS, CONF. WORK FRAINING: CAROL. REALINES SEE SEE SEE SEE SEE SEE SEE SEE SEE	74,594 9,671 48,866 286 845 14,076 692 692 692 692 692 693 169 625 99 99 111 246 222 563 282 282 282 99 563	76,934 10,396 52,531 244 870 14,499 178 631 725 3,799 174 644 647 1870 224 435 580 280 1180 777 290 101 580	79,242 11,776 66,471 66,471 671 681 681 681 680 747 749 648 650 747 749 663 3,913 179 663 3,913 1448 697 224 448 697 299 1,195 90 79 79 299 104	81,619 12,074 60,704 60,705 60,709 60,709 15,382 15,382 61,000 184 683 107 769 4,030 184 683 107 237 133 248 1615 308 1,231 93 81 93 81 93 81 96 107 96 106 107 106 107 107 107 107 107 107 107 107 107 107	84.068 12,915 9 65,267 267 27 27 27 27 27 27 28 31 31 31 31 31 31 31 31 31 31 31 31 31	86.590 13,884 70,13,70 16,318

						Mission Spring Expenses Other than Majo	gs Water Dis or Capital Ex	strict penses - Sewer						
Line No:  1 2 3 4 5 6	Summary - Operatin FUND # 1 1 1 1 1 1 1 1 1 1	g Fund				Expense Code Operating Non Operating Minor Capital Minor Capital Existenses Existing Bond Debt Service New Bond Debt Service Existing SRF Debt Service New SRF Debt Service		Description  Operating  Non Operating  Minor Capital  Transfers  Esistin Born Debt Service  New Bord Debt Service  New Bord Debt Service  New Bord Debt Service  New Street  Total  Total  Total  Total	2015 \$ 2,417,560 \$ - - 1.081.095 - - 3,498,655	2016 2,683,400 \$ - - 1.082.888 - - - 3,766,288	2017 2,783,615 \$ - 930,633 577,705 - 4,291,953	2018 2,888,348 \$ - - 930,490 1,640,880 - - 5,459,718	2019 2,997,861 \$ - - 930,274 1,738,551 - - 5,666,686	2020 3,112,449 - - 929,021 1,778,317 - 5,819,787
8 9 10	Summary - Sewer Co FUND # 2	onnection Fee Fu	und			Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
11 12 13	Summary - Restricte FUND # 3	ed Reserve				Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
14 15 16	Summary - Grants FUND # 4					Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
17 18 19	Summary - NEW DE FUND # 5	BT - Assessment	t Funded			Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
	Detail													
20 21 147		cation Code r - Admin	ADMINISTRATION	101-5080-76001-000	Cost Escalation Factor Code Operating	Expense Code Operating	Annual Expense Escalation Factor	EXPENSES  Detail  CSDA MEMBERSHIP	2015 1,548	2016	2017	2018	2019	2020
148 149 150	1 Sewe	r - Admin r - Admin r - Admin	ADMINISTRATION ADMINISTRATION ADMINISTRATION	101-5080-76001-000 101-5080-76001-000 101-5080-76002-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	BIA MEMBERSHIP RIV CO WATER TASK FORCE SUPPORT ACWA MEMBERSHIP  General District - ROARD OF DIRECTORS	183 422 4,645	188 435 4,785	194 448 4,929	200 461 5,077	206 475 5,229	212 469 5,386
152 153 154 155 156 157 158 159	1 Sewe	r - Admin r - Admin	BOARD OF DIRECTORS	101-5100-50001-000 101-5100-51999-000 101-5100-52999-000 101-5100-52999-000 101-5100-52999-000 101-5100-64001-000 101-5100-74001-000 101-5100-74001-000	Operating	Operating Operating Operating Operating Operating Operating Operating Operating Operating	3.0% 7.5% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0%	General District - BOARD OF DIRECTORS BOARD OF DIRECTORS - REGULAR PAY BOARD OF DIRECTORS - SERVERT PAY HEALTH INSURANCE B.O.D. BOARD OF DIRECTORS - FRINGE BENEFIT PAY MISC MATERIALS DIRECTORS FEES TRAVEL_SEMINARS, CONF. TRAINING EVENT FEES, CHAMBER MIXERS,	7,936 1,319 21,986 5,361 287 10,417 9,854 859	8,174 1,418 23,635 5,763 296 10,729 10,149 884	8,419 1,524 25,408 6,195 305 11,051 10,453 911	8,672 1,638 27,314 6,660 314 11,383 10,767 938	8,932 1,761 29,363 7,160 323 11,724 11,090 966	9,200 1,893 31,565 7,697 333 12,076 11,423 995
160 161 162 163 164 165 165 166 166 167 168 169 170 172 173 177 178 180 180 181 182 183 184 185 188 188 188 188 188 188 188 188 189 190 191 192 193	1   Sewer     1   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     6   Sewer     7   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     5   Sewer     6   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer     1   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     5   Sewer     6   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer     1   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     5   Sewer     6   Sewer     6   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer     1   Sewer     1   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     6   Sewer     6   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer     1   Sewer     1   Sewer     1   Sewer     1   Sewer     2   Sewer     3   Sewer     4   Sewer     5   Sewer     6   Sewer     7   Sewer     8   Sewer     9   Sewer     1   Sewer	F - Admin F - Ad	PUBLIC AFFARS PU	101-5192-6001-000 10151320-61999-000 101-5192-5299-000 101-5192-5299-000 101-5192-5299-000 101-5192-5299-000 101-5192-5299-000 101-5192-5290-000 101-5192-5290-000 101-5192-5290-000 101-5192-5290-000 101-5192-5290-000 101-5192-5290-000 101-5192-5290-1000	Operation Constitute C	Obertation Constitution Constit	3.0% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	General District - PUBLIC AFFAIRS PUBLIC AFFAIRS - RECOLLAR PAY PUBLIC AFFAIRS - FERNOE BENETIP PAY PROMO ITEMS. EVENTS. OUTREACH PRINTING SUPPLIES, AWARDS  BOTHLED WATER-CABOTS MUSEUM CONSERVATION OUTREACH PROGRAM EVENT FEES, CHAMBER MURERS, UNINF CONSERVATION OUTREACH PROGRAM EVENT FEES, CHAMBER MURERS, UNINF COMPELANCE - IMPL WATER WISE PROG GRAPHIC ARTS OF LOSDY UNINF COMPLIANCE - IMPL WATER WISE PROG GRAPHIC ARTS OF LOSDY OUTSIDE SERVICES  DATA COLLECTION - PUBLIC OUTREACH GENERAL CONSULTING CHARLE GENERAL CONSULTING CHARLE GENERAL CONSULTING CHARLE FRANCH CONSULTING THE PUBLICATION - SOULLIEBE CHAMBER EVENTS - MAYER TENNOHNCEMENT FRANCH CONSULTING TRANCH CONSULTED TRANCH CONSULTING TRANCH CONSULTING TRANCH CONSULTING TRANCH CONSULTING TRANCH CONSULTING TRANCH CONSULTED TRANCH CONS	13,317 1,844 8,666 1,548 282 8,223 3,378 4,223 3,378 4,223 3,560 1,844 4,223 3,660 1,844 4,223 3,660 1,844 4,223 4,23 4,	13,716 1,787 9,316 1,595 299 3,480 4,550 3,480 4,786 4,786 1,899 1,740 1,899 1,740 1,899 1,740 1	14,127 1,500 10,015 1,643 2093 4,681 4,681 4,681 4,682 4,683 1,584 4,683 1,584 1,583 1,786 2,888 1,588	14,551 2,043 10,766 1,652 303 4,615 3,692 4,615 3,692 4,615 3,692 2,617 3,999 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589 1,846 1,589	14, 568 8.2 196 11,573 1.743 17 17 17 17 17 17 17 17 17 17 17 17 17	15,439 2,361 12,441 1,765 3276 3276 4,967
197 198 199 200 201 202 203 204 205 206 207 208 209 210 211	1 Sewe	r - Admin r - Admin	HUMAN RESOURCES	101-5140-50001-000 101-5140-51999-000 101-5140-52999-000 101-5140-52999-000 101-5140-5299-000 101-5140-52991-000 101-5140-52991-000 101-5140-52891-000 101-5140-52891-000 101-5140-52891-000 101-5140-52891-000 101-5140-52891-000 101-5140-52891-000 101-5140-52891-000 101-5140-78001-000	Operating	Operating Coperating	3.0% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	General District - HUMAN RESOURCES HUMAN RESCURCES - REGULAR PAY HUMAN RESOURCES - SEMENT PAY HUMAN RESOURCES - SEMENT PAY HUMAN RESOURCES - FRINGE BENEFIT PAY GIFT CERTIFICATES FOR THANKS WATCHES FOR PREFECT ATTENDANCE  WATCHES FOR PREFECT ATTENDANCE  MACHINES FOR PREFECT ATTENDANCE  WATCHES FOR PREFECT ATTENDANCE  EMPLOYMEN BENEFIT GEFRESHMENT CONTRACT LABOR - HUMAN RESOURCES  BUM OFFER DEVERTISING DAY PHYSICAL SCOMMERCIAL DRIVERS  PRE-EMPLOYMENT PHYSICAL SORU  CA CHAMBER OF COMMERCE MEMBERSHIP  SHRM MEMBERS FOR COMMERCE MEMBERSHIP  SHRM MEMBERS FOR COMMERCE MEMBERSHIP  SHRM MEMBERS FOR COMMERCE MEMBERSHIP  HR BOOKSPUBLICATIONS	5,669 942 3,629 344 127 394 563 16,892 141 479 141 145 225 52 422	5,839 1,013 4,117 406 130 406 580 17,399 145 493 145 149 222 244 435	6,014 1,089 4,426 418 134 418 597 17,921 149 508 149 239 56 448	6,194 1,171 4,758 431 138 431 615 18,459 153 523 155 158 246 58 461	6,380 1,259 5,115 444 142 444 633 19,013 158 539 158 639	6,571 1,353 5,499 457 146 457 652 19,583 163 163 261 168 261 62
213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 230 231 232 233 234 235 236 237 238 239 240 241	1 Seven	r - Admin	ENGINEERING ENOINEERING	101-5180-60001-000 101-5180-5189-000 101-5180-5189-000 101-5180-5180-1000	Operatino	Coeratina	3.0% 7.5% 7.5% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0	REMEMB DIRITAT ENGINEERING  REGINERIERING & FAMING A. REGULAR PAY  ENGINEERING. & FAMING ENGILAR PAY  ENGINEERING. SERVET PAY  OFFICE SUPPLIES  REGINERING. SERVET PAY  REGINERING. SERVET PAY  REGINERING. SERVET PAY  NOBEL. AGENTIFICATION RESERVED.  NOBEL. AGENTIFICATION PAY  ANNALA MANT DERMINATION  ANNALA MANT DERMINATION  ANNALA MANT DERMINATION  COUNTY ENGROLOMENT FEE  CHYPCOUNTY ENGROLOMENT FEE  CHYPCOUNTY ENGROLOMENT FEE  CHYPCOUNTY ENGROLOMENT FEE  CHYPCOUNTY ENGROLOMENT FEE  CHERRAL ENGRORERING CONTRACT  CONTRACT LABOR-REGINERING SERVICES  CONTRACT LABOR-REGINERING SERVICES  CONTRACT LABOR-REGINERING SERVICES  CELL PHÓNES  THANNIGESERINATE. LICENSING  FURBILICATIONS, STANDARD BOOKS  PUBLICATIONS, STANDARD BOOKS  PUBLICATIONS, STANDARD BOOKS  PUBLICATIONS, STANDARD BOOKS	20.412 4.483 14.408 14.1408 14.17 28.845 38.2 11.281 1.081 1	21,025 4,767 15,489 105 105 105 115 105 115 105 115 105 115 105 115 105 115 105 115 105 115 11	21.556 S.157 18.551 149 299 90 11.137 2.149 2.14	22.306.6 5.544 17.500 17.500 19.306 93.3 308 93.4 12.05 12.05 1.539 92.3 1.076 18.32 1.077 1.539 4.615 769 4.615 2.307 2	22.945 5.890 11.243 11.	23.664 6.407 20.666 16.3 327 9.9 13.864 1.145 1.153 3.354 1.153 3.359 4.666 8.16 4.4566 8.16 4.4566 8.16 4.4566 8.16 4.4566 8.16 4.4566 8.16 4.4566 8.16 8.16 8.16 8.16 8.16 8.16 8.16 8.
242 243 244 245	1 Sewe	r - Admin r - Admin r - Admin	ACCOUNTING ACCOUNTING ACCOUNTING	101-5200-50001-000 101-5200-51999-000 101-5200-52999-000	Operating Operating Operating	Operating Operating Operating	3.0% 7.5% 7.5%	General District - ACCOUNTING ACCOUNTING - REGULAR PAY ACCOUNTING - BENEFIT PAY ACCOUNTING - FRINGE BENEFIT PAY	48,870 7,093 32,415	50,336 7,625 34.846	51,846 8,197 37.459	53,401 8,812 40.268	55,003 9,473 43,288	56,653 10,183 46.535
246 247 248 249 250 251 251 252 253 254 255 256 267 268 269 260 261 262 263 264 265 266 267 268 269 270 271	1 Sewer 1 Sever 1 Seve	r - Admin	DATA PROCESSING	101-5220-56011-000 101-5220-56011-000	Operatina	Oberatina	3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0%	General District - DATA PROCESSING FIT ASSESSOR DATABASE. APN TAX ROLL PREPARATION AD 44 TAX ROLL PREPARATION AD 47 TAX ROLL PREPARATION AD 471 T	141 225 225 225 225 225 225 225 225 225 22	145 232 232 290 522 580 7,539 2,784 667 1,183 203 3,625 1,305 713 20,704 1,589 1,348 435 1,744 435 1,744 435	149 239 239 239 239 259 258 558 7.765 2,868 667 1,216 273 3,724 1,344 21,325 1,434 21,325 1,434 21,434 1,434 1,434 1,434 1,434 1,434 1,434 1,434 1,434 1,434 1,434 1,537 1,537	153 246 248 358 554 655 659 7,998 2,954 708 1,255 302 215 3,44 1,384 1,477 1,477 1,470 1,470 4,411 1,430 4,611 1,8	158 233 253 257 257 257 257 257 257 257 257 257 257	163 261 261 261 261 261 261 261 261 261 261

						Mission Spring Expenses Other than Majo	gs Water Di or Capital Ex	strict penses - Sewer						
Line No:	Summary - FUND	Operating Fund												
1 2	1 1					Expense Code Operating		Description Operating	2015 \$ 2,417,560 \$	2016 2,683,400 \$	2017 2,783,615 \$	2018 2,888,348 \$	2019 2,997,861 \$	2020 3,112,449
4	1					Non Operating Minor Capital Transfers		Non Operating Minor Capital Transfers	-	-	-	-	-	-
6	1					Existing Bond Debt Service New Bond Debt Service		Existing Bond Debt Service New Bond Debt Service	1.081.095	1.082.888	930.633 577,705	930.490 1,640,880	930.274 1,738,551	929.021 1,778,317
	1					Existing SRF Debt Service New SRF Debt Service		Existing SRF Debt Service New SRF Debt Service	-		:	:	:	-
7								TOTAL	3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787
	Summary - FUND	Sewer Connection Fee	Fund											
9 10	2					Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018 -	2019	2020
10	Summary -	Restricted Reserve						TOTAL						
11	FUND #					Expense Code		Description	2015	2016	2017	2018	2019	2020
12 13	3					Operating		Operating TOTAL	:	- :	- :	:		-
	Summary -	Grants												
14 15	# 4					Expense Code Operating		Description Operating	2015	2016	2017	2018	2019	2020
16								TOTAL	-	-	-	-	-	
	FUND	NEW DEBT - Assessm	ent Funded			Survey Ondo		Paradalas	2015	2040	2017	2040	2040	2022
17 18 19	5					Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
	Detail						Annual							
	FUND						Expense Escalation							
20 21	-	Cost Allocation Code	DATA PROCESSING		Cost Escalation Factor Code	Expense Code	Factor	Detail Detail	2015	2016	2017	2018	2019	2020
272	1	Sewer - Admin	DATA PROCESSING	101-5220-74001-000	Operating	Operating	3.0%	EDUCATION/SEMINARS	845	870	896	923	951	980
273 274	1	Sewer - Admin	RISK MANAGEMENT	101-5240-50001-000	Operating	Operating	3.0%	General District - RISK MANAGEMENT RISK MANAGEMENT - REGULAR PAY	2.267	2.335	2.405	2.477	2.551	2.628
275 276	1	Sewer - Admin Sewer - Admin	RISK MANAGEMENT RISK MANAGEMENT	101-5240-51999-000 101-5240-52999-000	Operating Operating	Operating Operating	3.0% 7.5% 7.5%	RISK MANAGEMENT - BENEFIT PAY RISK MANAGEMENT - FRINGE BENEFIT PAY	377 1,532	405 1,647	435 1,771	468 1,904	503 2,047	541 2,201
277 278	,	Sewer - Admin	INSURANCE	101-5260-72001-000	Operation:	Operating	3.0%	General District - INSURANCE LIABILITY INSURANCE	25,338	26,098	26,881	27,687	28,518	29,374
279 280	1	Sewer - Admin Sewer - Admin	INSURANCE INSURANCE	101-5260-72021-000 101-5260-72041-000	Operating Operating Operating	Operating Operating	3.0%	AUTO INSURANCE PROPERTY INSURANCE	2,399 1,351	2,471 1.392	2,545 1.434	2,621 1,477	2,700 1,521	2,781 1.567
281 282	1	Sewer - Admin Sewer - Admin	INSURANCE INSURANCE	101-5260-72061-000 101-5260-72081-000	Operating Operating	Operating Operating	3.0%	FIDELITY BOND INLAND MARINE	220 141	226 145	233 149	240 153	247 158	254 163
283								General District - AUDIT	7					
284 285	1	Sewer - Admin Sewer - Admin	AUDIT AUDIT	101-5280-71001-000 101-5280-71001-000	Operating Operating	Operating Operating	3.0%	ANNUAL AUDIT CONTRACT STATE CONTROLLER REPORT	5.631 282	5.800 290	5.974 299	6.153 308	6.338 317	6.528 327
286 287	1	Sewer - Admin Sewer - Admin Sewer - Admin	AUDIT AUDIT	101-5280-71001-000 101-5280-71001-000 101-5280-71001-000	Operating Operating	Operating Operating	3.0%	SINGLE AUDIT REPORT CONSULTANT - RATE REVIEW ASSISTANT	282 282 845	290 290 870	299 299 896	308 923	317 317 951	327 327 980
288								General District - LEGAL	1					
289	1	Sewer - Admin	LEGAL	101-5300-70001-000	Operating	Operating	3.0%	LEGAL	28,153	28,998	29,868	30,764	31,687	32,638
290 291	1	Sewer - Admin	GROUNDWATER GUARDIAN	101-5320-58001-000	Operating	Operating	3.0%	General District - GROUNDWATER GUARDIAN GROUNDWATER GUARDIAN	4,223	4.350	4.481	4,615	4,753	4,896
						5,500			_	1,000		,,,,,		.,
292 293	1		DEPRECIATION	101-5340-80001-000				ADDITIONAL PROPERTY CLOSING	??????? 8,522	8,522	8,522	8,522	8,522	8,522
294	1		DEPRECIATION	101-5340-80001-000				EXISTING PROPERTY 6/30/14	48,100	48,100	48,100	48,100	48,100	48,100
295 296	1	Sewer - Admin	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%	General District - BENEFITS SICK LEAVE	35,005	36,055	37,137	38,251	39,399	40,581
297 298	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-51011-000 101-5380-51021-000	Operating Operating	Operating Operating	3.0%	W.C.I. INJURIES VACATION	282 50.684	290 52.205	299 53.771	308 55.384	317 57.046	327 58.757
299 300 301	1	Sewer - Admin Sewer - Admin Sewer - Admin	BENEFITS BENEFITS BENEFITS	101-5380-51031-000 101-5380-51041-000 101-5380-51042-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	BEREAVEMENT HOLIDAYS OPTIONAL HOLIDAYS	282 36.099 9,845	290 37.181 10,140	299 38.296 10,444	308 39.445 10,757	317 40.628 11,080	327 41.847 11,412
302 303	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-51061-000 101-5380-51959-000	Operating Operating	Operating Operating	3.0%	JURY DUTY REIMBURSEMENTS	282 -84	290	299	308	317	327
304 305	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-51979-000 101-5380-52001-000	Operating Operating	Operating Operating	3.0% 3.0%	BENEFIT PAY CLEARING HEALTH INS (INCL EAP)	-132,393 191,279	(136,364) 197,017	(140,455) 202,928	(144,669) 209,016	(149,009) 215,286	(153,479) 221,745
306 307 308	1	Sewer - Admin Sewer - Admin Sewer - Admin	BENEFITS BENEFITS BENEFITS	101-5380-52021-000 101-5380-52041-000 101-5380-52061-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	DENTAL INS VISION INS LIFE INS	13,347 2.209 4,059	13,748 2.275 4,180	14,160 2.343 4,305	14,585 2.413 4,434	15,023 2.485 4,567	15,474 2.560 4,704
309 310	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-52081-000 101-5380-52101-000	Operating Operating	Operating Operating	3.0%	RETIREES INSURANCE SOCIAL SECURITY (106800 X 6.	427 47,217	440 48,633	453 50,092	467 51,595	481 53,143	495 54,737
311 312	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-52101-000 101-5380-52121-000	Operating Operating	Operating Operating	3.0% 3.0%	MEDICARE (1.45) UNEMPLOYMENT INS (4.0)	11,541 2,471	11,888 2,545	12,245 2,621	12,612 2,700	12,990 2,781	13,380 2,864
313 314 315	1	Sewer - Admin Sewer - Admin Sewer - Admin	BENEFITS BENEFITS BENEFITS	101-5380-52121-000 101-5380-52141-000 101-5380-52141-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	EMPLOYMENT TRAINING TAX (.01 W.C.I WATER 7520 (5.1 % X W.C.I CLERIC (1.01% X 68.	75 15.530 1,798	77 15.996 1,851	79 16.476 1,907	81 16.970 1,964	83 17.479 2,023	85 18.003 2,084
316 317	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-52141-000 101-5380-52141-000	Operating Operating	Operating Operating	3.0%	W.C.I SEWER (3.37% X 68.4 W.C.I SALES (1.16% X 68.4	4,203 1,882	4,329 1,939	4,459 1,997	4,593 2,057	4,731 2,119	4,873 2,183
318 319	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-52161-000 101-5380-52162-000	Operating Operating	Operating Operating	3.0% 3.0%	PENSION PLAN (26.442) + 4% * RETIREMENT PROFESSIONAL FEES	152,196 282	156,761 290	161,464 299	166,308 308	171,297 317	176,436 327
320 321	1	Sewer - Admin Sewer - Admin	BENEFITS BENEFITS	101-5380-52163-000 101-5380-52979-000	Operating Operating	Operating Operating	3.0%	457 MATCH - 2% FRINGE BENEFIT CLEARING	15,351 -463.866	15,811 (477.782)	16,285 (492.115)	16,774 (506.878)	17,277 (522.084)	17,795 (537.747)
322								General District - PRIOR YEAR EXPENSE	222222					
323	1	Sewer - Admin	PRIOR YEAR EXPENSE	101-5420-99001-000	Operating	Operating	3.0%	PRIOR YEAR EXPENSE	78,469	80,823	83,248	85,745	88,317	90,967
324								lo.						
325 326	1	Water - Admin Water - Admin	#N/A #N/A	201-5430-62001-000 201-5430-62002-000	Operating Operating	Operating Operating	3.0%	DWA REPLENISHMENT FEE (\$102 A COLLECTION OF REPLENISHMENT	0	-			-	
									-					
327 328	1	Water - Pump	PUMPING PUMPING	201-5440-50001-000	Operating	Operating	3.0%	Water - DHS - PUMPING PUMPING - REGULAR PAY PUMPING - OVERTIME PAY	1 0	-	-	-	-	-
329 330 331	1	Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PUMPING	201-5440-50021-000 201-5440-51999-000 201-5440-52999-000	Operating Operating Operating	Operating Operating Operating	3.0% 7.5% 7.5%	PUMPING - GVERTIME PAT PUMPING - BENEFIT PAY PUMPING - FRINGE BENEFIT PAY	0		- :			
332 333	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-53005-000 201-5440-53005-000	Operating Operating	Operating Operating	3.0%	CHLORINE PUMP CHLORINATOR REPAIR PARTS	0	- :	- :	- :	- 1	-
334 335 336	1	Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PUMPING	201-5440-53005-000 201-5440-53005-000 201-5440-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	SOLAR BATTERY REPLACEMENT PUMP MAINTENANCE SUPPLIES SAMPLE TAP REPAIR/MAINTENANCE	0					-
337 338	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-53005-000	Operating Operating	Operating Operating	3.0%	TELEMETRY REPAIR PARTS LIQUID CHLORINE	0					
339 340	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-53361-000 201-5440-53461-000	Operating Operating	Operating Operating	3.0%	TURBINE OIL SMALL TOOLS	0	-		-	-	-
341 342 343	1 1	Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PLIMPING	201-5440-53641-000 201-5440-53701-000 201-5440-56011-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	SITE IRRIGATION SUPPLIES HEALTH DEPARTMENT MONITORING RESERVOIR INSPECTION & REPAIRS	0	-	- :	-		
343 344 345	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0% 3.0% 3.0%	WELL INSPECTION/MAINT PROGRAM BOOSTER INSPECTION/MAINT PROGRAM	0					
346 347	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-56011-000	Operating Operating	Operating Operating	3.0%	GUAGE CALIBRATION & REPAIR ANNUAL WELL RECORDATION FEES	0	-	-	-	-	
348 349 350	1	Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000 201-5440-56011-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	RADIO LIC RENEWAL SUPPORT EW WELLHEAD TREATMENT - WELL 28 DUMP FEES	0		- :	:	- :	-
351 352	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-56011-000	Operating Operating	Operating Operating	3.0%	ELECTRICAL REPAIRS & UPGRADE CHLORINE TESTING/DPD REAGENT	0	-				
353 354	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000	Operating Operating	Operating Operating	3.0%	CHECKMATE ANSWERING SERVICE RESEVOIR SEISMIC VALVE MAINTE TELEMETRY SUPPORT SERVICE	0	-		-		-
355 356 357	1	Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PUMPING	201-5440-56011-000 201-5440-56011-000 201-5440-56681-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	BOOSTER/WELL STATION REPAIRS  LAB SERVICES FOR WELLS & RESEVOIRS	0			-	-	•
357 358 359	1	Water - Pump Water - Pump	PUMPING PUMPING	201-5440-60001-000 201-5440-60521-000	Operating Operating	Operating Operating	8.0%	CELL PHONE/NEXTEL SERVICE	0	-	-	-	-	
360	1	Water - Pump	PUMPING	201-5440-74001-000	Operating	Operating	3.0%	TRAINING, SEMINARS & CERTIFICATES	0		•	•		
361								Water - DHS - TRANSMISSION & DISTRIBUTION	1					
362 363	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-50001-000 201-5460-50021-000	Operating Operating	Operating Operating	3.0% 3.0%	TRANS & DIST - REGULAR PAY TRANS & DIST - OVERTIME PAY	0	- 1		- :		
364 365	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-51999-000 201-5460-52999-000 201-5460-53005-000	Operating Operating	Operating Operating	7.5% 7.5%	TRANS & DIST - BENEFIT PAY TRANS & DIST - FRINGE BENEFIT PAY BACKFLOW PROGRAM REPAIR MATE	0	-	-	-	- 1	-
366 367 368	1	Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION FRANSMISSION & DISTRIBUTION FRANSMISSION FRAN	201-5460-53005-000 201-5460-53005-000 201-5460-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	DIG ALERT MARKING PAINT & FL DECHLORINATION SYSTEM LIQUID	0 0 0	-		-		-
369 370	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	TRAFFIC CONTROL MURIATIC ACID (CLA-VAL MAINT)	0	-	- :	-	:	-
371 372 373	1	Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000 201-5460-53005-000 201-5460-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	CLA-VAL MAINTENANCE MAINLINE LEAK REPAIR MATERIALS METER SECURITY CABLES	0					-
374 375	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating Operating	Operating Operating	3.0%	REDI-CRETE 60# BAGS PAINT (SPRAY & GALLONS)	0			-		:
376 377	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000 201-5460-53005-000	Operating Operating	Operating Operating	3.0%	FIELD SERVICE SUPPLIES MATERIALS CHARGED DIRECT	0					
378 379 380	1 1	Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000 201-5460-53005-000 201-5460-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	NEW/REPLACEMENT HAND TOOLS STREET SAW BLADES RP INSTALLATION (UNDER 3")	0	-	- :	-		
381 382	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53005-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0% 3.0% 3.0%	METER SUPPLY PARTS ANGLE STOP REPLACEMENT	0	-		-		
383 384 385	1	Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION FRANSMISSION & DISTRIBUTION FRANSMISSION FRANSM	201-5460-53381-000 201-5460-53381-000 201-5460-53381-000	Operating Operating	Operating Operating	3.0% 3.0% 3.0%	BLOW-OFF MAINTENANCE SERVICE LINE REPLACEMENT/LEA EMERGENCY REPAIRS	0	:	- :	:		-
385	1	Water - T&D Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating Operating	Operating Operating	3.0%	NON-INVENTORY REPAIR SUPPLIE	0					-

						Mission Spring Expenses Other than Maj	gs Water Dis or Capital Ex	strict penses - Sewer							Schedule A - 4
1 2 3 4	FUND # 1 1 1	- Operating Fund				Expense Code Operating Non Operating Minor Capital Transfers		Operating Non Operating Minor Capital Transfers	Description	2015 \$ 2,417,560 -	2016 \$ 2,683,400 -	2017 \$ 2,783,615 \$ -	2018 6 2,888,348 \$ -	2019 6 2,997,861 \$ -	2020 3,112,449 -
7	1 1 1 1					Existing Bond Debt Service New Bond Debt Service Existing SRF Debt Service New SRF Debt Service		Existing Bond De New Bond Debt S Existing SRF Debt S TOTAL	Service at Service	1.081.095 - - - 3,498,655	1.082.888 - - - - 3,766,288	930.633 577,705 - - - 4,291,953	930.490 1,640,880 : : 5,459,718	930.274 1,738,551 - - 5,666,686	929.021 1,778,317 - - 5,819,787
8 9 10	Summary FUND # 2	- Sewer Connection Fee	Fund			Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
11 12 13	Summary FUND # 3	- Restricted Reserve				Expense Code Operating		Operating TOTAL	Description	2015 - -	2016	2017	2018	2019	2020
14 15 16	Summary FUND # 4	- Grants				Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
17 18 19	Summary FUND # 5	- NEW DEBT - Assessme	ent Funded			Expense Code Operating		Operating TOTAL	Description	2015	2016	2017	2018	2019	2020
	Detail						Annual								
20 21 387	FUND #	Cost Allocation Code  Water - T&D	TRANSMISSION & DISTRIBUTIO	201-5460-53381-000	Cost Escalation Factor Code Operating	Expense Code Operating	Expense Escalation Factor		PLACEMENT/MAINT	2015	2016	2017	2018	2019	2020
388 389 390 391 392	1 1 1 1 1	Water - T&D Water - T&D Water - T&D Water - T&D Water - T&D	IRANSMISSION & DISTRIBUTIOI IRANSMISSION & DISTRIBUTIOI IRANSMISSION & DISTRIBUTIOI IRANSMISSION & DISTRIBUTIOI IRANSMISSION & DISTRIBUTIOI IRANSMISSION & DISTRIBUTIOI	201-5460-53381-000 201-5460-53381-000 201-5460-53381-000 201-5460-53461-000 201-5460-53461-000	Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0% 3.0%	TOOL REPLACE	MAINTENANCE IT SERVICE LINE R	0 0 0 0				-	-
393 394 395 396	1 1 1	Water - T&D Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION	201-5460-53461-000 201-5460-53601-000 201-5460-53601-000 201-5460-53621-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	COLD MIX ASPH HOT MIX ASPHA TYPE II BASE M	PLACEMENT IALT LT ATERIAL	0 0 0	:	-	- - - -	- - -	- - -
397 398 399 400 401	1 1 1	Water - T&D Water - T&D Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-53701-000 201-5460-53701-000 201-5460-53701-000 201-5460-56011-000 201-5460-56011-000	Operating Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0% 3.0%	ANNUAL BLANK	IT PERMITS FOR CIT ET PERMIT FOR CI (NEW & RENEWAL DONMENT	0 0 0 0	:	-	:	- - - -	-
402 403 404 405	1 1 1	Water - T&D Water - T&D Water - T&D Water - T&D	TRANSMISSION & DISTRIBUTIOI TRANSMISSION & DISTRIBUTIOI TRANSMISSION & DISTRIBUTIOI TRANSMISSION & DISTRIBUTIOI	201-5460-56011-000 201-5460-56011-000 201-5460-56011-000 201-5460-56011-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	CHECKMATE AN UNDERGROUNE CONTRACT LAB ASBESTOS PIPE	ISWERING SERVICE D SERVICE ALERT OR - TRANS & DIST E TRANSPORT, DIS	0 0 0			-	-	-
406 407 408 409	1 1 1	Water - T&D Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-56561-000 201-5460-56621-000 201-5460-56621-000 201-5460-60501-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	ADT SECURITY DESERT VALLE DUMP FEES TELEPHONE SE	- DISTRICT YARD Y DISPOSAL - DIS RVICE - CORP YAR	0 0 0		:		-	
410 411 412	1 1	Water - T&D Water - T&D Water - T&D	FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION FRANSMISSION & DISTRIBUTION	201-5460-60501-000 201-5460-60521-000 201-5460-74001-000	Operating Operating Operating	Operating Operating	3.0% 3.0% 3.0%	PAGER SERVIC CELL PHONE SE TRAINING AND	RVICE - OPERATI	0 0 0	:	:		:	:
413 414 415	1	Water - CS Water - CS	CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS	201-5480-50001-000 201-5480-51999-000 201-5480-52999-000	Operating Operating	Operating Operating	3.0% 7.5%	CUSTOMER ACC	USTOMER ACCOUNTS COUNTS - REGULAR PAY COUNTS - BENEFIT PAY	0	:	:	į	:	÷
416 417 418 419 420	1 1	Water - CS Water - CS Water - CS Water - CS Water - CS	CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS	201-5480-74001-000 201-5480-76001-000 201-5480-78001-000 201-5480-82001-000	Operating Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating Operating	7.5% 3.0% 3.0% 3.0% 3.0%	TRAINING & SEI BACKFLOW FOI TRADE PUBLICA	COUNTS - FRINGE BENEFIT PAY MINARS, CERTIFICATES JINDATION MEMBERSHIP MITIONS DRT ADJUSTMENT	0				-	:
421 422	1	Water - Admin	STANDBY OVERTIME	201-5500-50021-000	Operating	Operating	3.0%		FANDBY OVERTIME		_	-			-
423 424	1	Water - Admin	TAX ROLL PREP - STDBY	201-5520-68002-000	Operating	Operating	3.0%		AX ROLL PREP - STDBY	<b>–</b>					
425 426 427	1 1		DEPRECIATION DEPRECIATION	201-5560-80001-000 201-5560-80001-000				Water - DHS - D EXSISTING PRO ADDIONAL PRO		0 0	:	:	:	÷ -	:
428 429	0	Water - Admin	OTHER EXPENSES	201-5600-56161-000		IN DEBT SERVICE BELOW		COUNTY ADMIN	THER EXPENSES FEE 1/4% OF 492,838			-		-	
430 431 432	0 0	Water - Admin Water - Admin Water - Admin	OTHER EXPENSES OTHER EXPENSES OTHER EXPENSES	201-5600-92001-000 201-5600-92001-000 201-5600-93061-000	CAPTURED	IN DEBT SERVICE BELOW IN DEBT SERVICE BELOW IN DEBT SERVICE BELOW		INT EXPENSE H	9% ON CUSTOMER DE DLMAN CAPITAL 80 ACRES T - HOLMAN CAPITAL	0			-	÷	:
433 434 435	1	Water - Admin Water - Admin	#N/A #N/A	206-5430-62001-000 206-5430-62002-000	Operating Operating	Operating Operating	3.0% 3.0%	DWA REPLENIS	HMENT FEE (\$92 A HMENT COLLECTED	0 0	- :	:	:	:	-
436 437 438 439 440	1 1 1	Water - Pump Water - Pump Water - Pump Water - Pump	PUMPING PUMPING PUMPING PUMPING	206-5440-53005-000 206-5440-53361-000 206-5440-53461-000 206-5440-56011-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	MATERIALS UNI OIL & LUBRICAN SMALL TOOLS OUTSIDE SERVI	CLASSIFIED ITS	0 0		:	:	:	:
441 442	1	Water - Pump Water - Pump	PUMPING PUMPING	206-5440-56011-000 206-5440-60001-000	Operating Operating	Operating Operating	3.0% 8.0%	WELLHEAD TRE ELECTRIC UTILI	ATMENT ID "E"	0	÷	:	:	-	÷
443 444 445 446	1	Water - Admin	TAX ROLL PREP - STDBY  DEPRECIATION	206-5520-68002-000 206-5560-80001-000	Operating	Operating	3.0%	Water - IDE - TA TAX ROLL PREF Water - IDE - DE EXISTING PROP	PRECIATION	0		-		-	÷
447 448 449 450	0 0	Water - Admin Water - Admin Water - Admin	OTHER EXPENSES OTHER EXPENSES OTHER EXPENSES	206-5600-56161-000 206-5600-92001-000 206-5600-93061-000	CAPTURED CAPTURED CAPTURED	IN DEBT SERVICE BELOW IN DEBT SERVICE BELOW IN DEBT SERVICE BELOW		USDA 348K LOA	HER EXPENSES FEE (1/4% X 14,985 N INTEREST EXPE ISSUANCE 348K L	0 0 0	-	-	- - -	:	:
451 452 453	1	Sewer - Coll Sewer - Coll	COLLECTION COLLECTION	301-5620-50001-000 301-5620-51999-000	Operating Operating	Operating Operating	3.0% 3.0%	Sewer - COLLECTION - F	CTION REGULAR PAY	29,033 6,189	29,904 6,375	30,801 6,566	31,725 6,763	32,677 6,966	33,657 7,175
454 455 456 457	1 1 1	Sewer - Coll Sewer - Coll Sewer - Coll Sewer - Coll	COLLECTION COLLECTION COLLECTION COLLECTION	301-5620-52999-000 301-5620-53005-000 301-5620-53005-000 301-5620-53005-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	COLLECTION - F	FRINGE BENEFIT EPAIR MATERIALS	20,402 26.000 1,500	21,014 26,780 1,545 206	21,644 27.583 1,591	22,293 28.410 1,639 218	22,962 29,262 1,688 225	23,651 30.140 1,739 232
458 459 460 461	1 1 1	Sewer - Coll Sewer - Coll Sewer - Coll Sewer - Coll	COLLECTION COLLECTION COLLECTION COLLECTION	301-5620-53005-000 301-5620-53005-000 301-5620-53005-000 301-5620-53401-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	TRAFFIC CONE	S AND SIGNS ANCE & REPAIRS SE	200 1,100 1,000 1,800 5,000	1,133 1,030 1,854 5,150	212 1,167 1,061 1,910 5,305	1,202 1,093 1,967 5,464	1,238 1,126 2,026 5,628	1,275 1,160 2,087 5,797
462 463 464 465	1 1 1	Sewer - Coll Sewer - Coll Sewer - Coll Sewer - Coll	COLLECTION COLLECTION COLLECTION COLLECTION	301-5620-56011-000 301-5620-56011-000 301-5620-56011-000 301-5620-56011-000	Operating Operating Operating Operating	Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	OUTSIDE SERVI DOS PALMAS L. COLLECTION S' PEST CONTROL	CES (CCTV) S. EMERGENCY GE 'STEM ANNUAL DIS	20.000 650 4,000 30,000	20.600 670 4,120 30,900	21.218 690 4,244 31,827	21.855 711 4,371 32,782	22.511 732 4,502 33,765	23.186 754 4,637 34,778
466	1	Sewer - Coll	COLLECTION	301-5620-59001-000	Operating	Operating	3.0%	M.L. & L.M. INTE	RSECTION (48	580	597	615	633	652	672
467 468 469	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-50001-000 301-5640-50021-000	Operating Operating	Operating Operating	3.0% 3.0%	Sewer - TREATI TREATMENT - R TREATMENT - C	EGULAR PAY VERTIME PAY	324,692 3,362	334,433 3,463	344,466 3,567	354,800 3,674	365,444 3,784	376,407 3,898
470 471 472 473	1 1 1	Sewer - Treat	TREATMENT TREATMENT TREATMENT TREATMENT TREATMENT	301-5640-51999-000 301-5640-52999-000 301-5640-53005-000 301-5640-53005-000 301-5640-53005-000	Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	LABORATORY C	RINGE BENEFIT (PAPER SUPPLIES) ILASSWARE	69.823 230,462 600 200	71.918 237,376 618 206	74.076 244,497 637 212	76.298 251,832 656 218	78.587 259,387 676 225	80.945 267,169 696 232
474 475 476 477		Sewer - Treat Sewer - Treat Sewer - Treat Sewer - Treat	TREATMENT TREATMENT TREATMENT	301-5640-53005-000 301-5640-53005-000 301-5640-53005-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0% 3.0% 3.0%	SOLVENTS AND MISC LABORAT	ORY	300 500 400 1.500	309 515 412 1.545	318 530 424 1.591 1,061	328 546 437 1.639	338 562 450 1.688 1,126	348 579 464 1.739 1,160
478 479 480 481 482	1 1 1	Sewer - Treat	TREATMENT TREATMENT TREATMENT TREATMENT TREATMENT	301-5640-53005-000 301-5640-53005-000 301-5640-53341-000 301-5640-53341-000 301-5640-53361-000	Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0% 3.0%	AUTO SAMPLER DIESEL FUEL - I	OOS PALMAS GEN HORTON GENERAT	1,000 4,000 300 2,000 1,500	1,030 4,120 309 2,060 1,545	1,061 4,244 318 2,122 1,591	1,093 4,371 328 2,186 1,639	1,126 4,502 338 2,252 1,688	4,637 348 2,320
483 484 485	1 1 1	Sewer - Treat Sewer - Treat Sewer - Treat Sewer - Treat	TREATMENT TREATMENT TREATMENT	301-5640-53401-000 301-5640-53401-000 301-5640-53401-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%		IANCE MATERIALS	1,500 15,000 1,500 2,500	15,450 1.545 2,575	15,914 1,591 2,652	16,391 1.639 2,732	1,688 16,883 1.688 2,814 1.126	1,739 17,389 1.739 2,898
486 487 488 489	1 1 1	Sewer - Treat	TREATMENT TREATMENT TREATMENT TREATMENT	301-5640-53421-000 301-5640-53701-000 301-5640-53701-000 301-5640-53701-000 301-5640-53701-000	Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0%	DMV CLASS B L DEPT OF ENV H	ERTIFICATION ICENSE RENEWAL EALTH HAZMAT PE	1.000 1,500 30 1,400	1.030 1,545 31 1,442	1.061 1,591 32 1,485	1.093 1,639 33 1,530	1,688 34 1,576	1.160 1,739 35 1,623
490 491 492 493 494	1 1 1	Sewer - Treat Sewer - Treat Sewer - Treat Sewer - Treat Sewer - Treat	TREATMENT TREATMENT TREATMENT TREATMENT TREATMENT	301-5640-53701-000 301-5640-53701-000 301-5640-53701-000 301-5640-53701-000 301-5640-53701-000	Operating Operating Operating Operating Operating Operating	Operating Operating Operating Operating Operating Operating	3.0% 3.0% 3.0% 3.0% 3.0%	SCAQMD PERM RWQCB STORM CERTIFICATE R	PERMIT	650 3,100 1,900 1,945 28,500	670 3,193 1,957 2,003 29,355	690 3,289 2,016 2,063 30,236	711 3,388 2,076 2,125 31,143	732 3,490 2,138 2,189 32,077	754 3,595 2,202 2,255 33,039
494 495 496	1	Sewer - Treat Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating Operating	Operating Operating	3.0% 3.0% 3.0%	OUTSIDE SERVI AUTO SAMPLER	CES	28,500 500 500	29,355 515 515	30,236 530 530	31,143 546 546	562 562	579 579

						Mission Spring Expenses Other than Majo	gs Water Di or Capital E	istrict xpenses - Sewer						Schedule A - 4
1 2 3 4 5 6	Summar FUND # 1 1 1 1 1	y - Operating Fund				Expense Code Operating Non Operating Minor Caolital Transfers Existing Bond Debt Service New Bond Debt Service		Description Operating Non Operating Minor Capital Transfers Existing Bond Debt Service New Bond Debt Service	2015 \$ 2,417,560 \$ - - - 1.081.095	2016 2,683,400 \$ - - 1.082.888	2017 2,783,615 \$ - - - 930.633 577,705	2018 2,888,348 \$ - - - 930,490 1,640,880	2019 2,997,861 \$ - - - 930,274 1,738,551	2020 3,112,449 - - - 929,021 1,778,317
7	1		F J			Existing SRF Debt Service New SRF Debt Service		Existing 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
8 9 10	FUND # 2		rund			Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
11 12 13	FUND # 3	y - Restricted Reserve				Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
14 15 16	FUND # 4	y - Grants				Expense Code Operating		Description Operating TOTAL	2015	2016	2017	2018	2019	2020
	Summar	y - NEW DEBT - Assessme	nt Funded											
17 18 19	5					Expense Code Operating		Description Operating TOTAL	2015 - -	2016	2017	2018	2019	2020
	Detail						Annual							
20	FUND #	Cost Allocation Code			Cost Escalation Factor Code	Expense Code	Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
21 497	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	Detail ELECTRICAL MAINT/ANNUAL CLEA	6,000	6,180	6,365	6,556	6,753	6,956
498 499	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating	3.0%	CHECKMATE ANSWERING SERVICE ROUTINE LABORATORY TESTING	1.000 14,000	1.030 14,420	1.061 14,853	1.093 15,299	1.126 15,758	1.160 16,231
500 501	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	LAB SCALE/MOISTURE ANALYZER DO METER SERVICE/REPAIR	1,500 1,500	1,545 1,545	1,591 1,591	1,639 1,639	1,688 1,688	1,739 1,739
502 503	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56011-000 301-5640-56011-000	Operating Operating	Operating Operating	3.0%	STANDBY GENERATOR MAINTENANC ATMOS. DETECTOR REPAIR/REPLACE	2,000 3,100	2,060 3,193	2,122 3,289	2,186 3,388	2,252 3,490	2,320 3,595
504 505	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56581-000 301-5640-56581-000	Operating Operating	Operating Operating	3.0%	ADT SECURITY - HORTON ADT SECURITY - DESERT CREST	4,400 600	4,532 618 257,500	4,668 637	4,808 656	4,952 676	5,101 696
506 507	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-56881-000 301-5640-60001-000	Operating Operating	Operating Operating	3.0% 8.0%	SLUDGE DISPOSAL ELECTRIC UTILITY	250,000 140,000	151,200	265,225 163,296	273,182 176,360	281,377 190,469	289,818 205,707
508 509 510	1	Sewer - Treat Sewer - Treat Sewer - Treat	TREATMENT TREATMENT TREATMENT	301-5640-60501-000 301-5640-60521-000 301-5640-60521-000	Operating Operating Operating	Operating Operating Operating	3.0% 3.0% 3.0%	TELEPHONE SERVICE CELL PHONE SERVICE T1 LINE - ACCESS SERVICE	3,000 1,050 4,000	3,090 1,082 4,120	3,183 1,114 4,244	3,278 1,147 4,371	3,376 1,181 4,502	3,477 1,216 4,637
511	1	Sewer - Treat Sewer - Treat	TREATMENT TREATMENT	301-5640-74001-000 301-5640-74001-000	Operating Operating Operating	Operating Operating Operating	3.0%	CORBS AWARD FUNCTION TRAINING AND SEMINARS	750 5.500	773 5.665	796 5.835	820 6.010	845 6.190	4,637 870 6.376
512 513	1	Sewer - Treat	TREATMENT	301-5640-76001-000	Operating	Operating	3.0%	CWEA/CORBS DUES	918	946	974	1,003	1,033	1,064
514 515	1	Sewer - Admin	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	3.0%	Sewer - STANDBY OVERTIME STANDBY - OVERTIME PAY	24,676	25,416	26,178	26,963	27,772	28,605
516 517	1	Sewer - Admin	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	3.0%	Sewer - TAX ROLL PREP - STDBY TAX ROLL PREP - STANDBY	4,000	4,120	4,244	4,371	4,502	4,637
518 519 520	1		DEPRECIATION DEPRECIATION	301-5720-80001-000 301-5720-80001-000				Sewer - DEPRECIATION EXISTING PROPERTY 6/30/14 ADDIONAL PROPERTY CLOSING 6/30/14	??????? 1,265,857 245,698	1,265,857 245,698	1,265,857 245,698	1,265,857 245,698	1,265,857 245,698	1,265,857 245,698
521								Sewer - OTHER EXPENSES	??????					
522 523	1	Sewer - Admin Sewer - Admin	OTHER EXPENSES OTHER EXPENSES	301-5760-56161-000 301-5760-92001-000				COUNTY ADMIN FEE (1/4% OF 252.883) INT EXPENSE 1.8M LA SALLE LO	639 6,276	639 6,276	639 6,276	639 6,276	639 6,276	639 6,276
524 525	1	Sewer - Admin Sewer - Admin	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-92001-000				INT EXPENSE 2.2M LA SALLE LO INT EXPENSE KANSAS STATE BANK	83,240 5,512	83,240 5,512	83,240 5,512	83,240 5,512	83,240 5,512	83,240 5,512
526 527	1	Sewer - Admin Sewer - Admin	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-92001-000				INT EXPENSE 1.6M LA SALLE LO INT EXPENSE 80 ACRE PURCHASE	60,572 13,140	60,572 13,140	60,572 13,140	60,572 13,140	60,572 13,140	60,572 13,140
528 529	1	Sewer - Admin Sewer - Admin	OTHER EXPENSES OTHER EXPENSES	301-5760-92001-000 301-5760-93061-000				INT EXPENSE STATE REVOLVING FUND LOAN ISSUANCE COST 1.8M LOAN (108	77,540 1.308	77,540 1.308	77,540 1.308	77,540 1.308	77,540 1.308	77,540 1.308
530 531	1	Sewer - Admin Sewer - Admin	OTHER EXPENSES OTHER EXPENSES	301-5760-93061-000 301-5760-93061-000				ISSUANCE COST 1.6M LOAN (52. ISSUANCE COST 2.2M LOAN (23.	636 288	636 288	636 288	636 288	636 288	636 288
532 533 534 535								0 Debt Service - JV Summary Principal GO Bonds. Series B						
535 536 537	1 1	Sewer - Coll Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	AD #4 AD #7	4.000 8.000	4.000 9,000	4.000 9,000	4.000 10,000	4.000 11,000	4.000 11,000
538 539		Sewei - Coli	Ů	Ū	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	0.076	COP LaSalle 5m	8,000	9,000	9,000	10,000	-	-
540 541	1	Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph I LaSalle AD #11 Ph II	181,635	93,588				
542 543	1	Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	LaSalle 5.3m LaSalle AD #12 Ph I	97.093	102.348	107.886	113.724	119.878	126.365
544 545 546	1	Sewer - Coll Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	LaSalle AD #12 Ph II Kansas State Bank	66,204 128,060	69,569 55,046	73,104	76,821	80,726	84,828
547	1	Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	Holman Capital / Bank of Rio Vista CSWRCB SRF	- 61,870	99,472	101,073	96,436	91,697	86,853
548 549	1	Sewer - Coll Sewer - Coll	0 xxxxx	0 xxxxx	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	0.0%	City National AD #12, D1 BBVA Loan - Nov 4 2014 Issuance @ \$2.7M	32,153 97,613	43,793 195,225	45,607 195,225	47,496 195,225	49,463 195,225	51,512 195,225
550 551					Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service		Interest GO Bonds. Series B	-					
552 553 554	1	Sewer - Coll Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	AD #4 AD #7	3,868 8,990	3,413 8,373	2,958 7,720	2,503 7,032	2,048 6,271	1,593 5,473
555					Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service		COP LaSalle 5m LaSalle AD #11 Ph I	-	-	-	-	-	-
556 557	1	Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph II	9,349	1,904			-	
558 559 560	1	Sewer - Coll Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service Existing Bond Debt Service	0.0%	LaSalle 5.3m LaSalle AD #12 Ph I LaSalle AD #12 Ph II	83,241 61,486	77,986 58,121	72,448 54,586	66,610 50,869	60,456 46,964	53,969 42,862
561 562	1	Sewer - Coll	0	ő	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	Kansas State Bank Holman Capital / Bank of Rio Vista	5,512	609				-
563 564	1	Sewer - Coll Sewer - Coll	0	0	Existing Bond Debt Service Existing Bond Debt Service	Existing Bond Debt Service Existing Bond Debt Service	0.0%	CSWRCB SRF City National AD #12, D1	172,329 59,693	212,389 48,052	210,787 46,238	215,425 44,349	220,164 42,382	225,008 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	2.09/	Additional Labor Costs (Fully Loaded)		175.000	180.250	185.658	191.228	196.965

1 Sewer - Admin Operating Operating 3.0% Additional Labor Costs (Fully Loaded) 175,000 180,250 195,658 191,228 196,965

## Mission Springs Water District Sewer CIP

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	Decommision 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

Line No:		20	15	2016	2017	2018	2019	2020
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	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -