

# MISSION SPRINGS WATER DISTRICT



## Water and Sewer Cost of Service Study

December 9, 2015

# Final Report



Financial & Economic Consulting Services

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December 9, 2015

Matt McCue  
Director of Finance  
Mission Springs Water District  
66575 Second Street  
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.

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## **2.6. Financial Management Goals of the Utility**

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

## **2.7. General Statement Regarding the Nature of Financial Forecasting**

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

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



## Section 3 - Water COS Study Development and Results

### 3.1. General Methodology

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

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

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

### 3.2. Financial Management Goals of the Water Utility

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

#### 3.2.1.1. Debt Service Coverage

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

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

#### **3.2.1.2. Minimum Unrestricted Operating Reserve Fund Balance**

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

### **3.3. Water Revenue Sufficiency Analysis**

#### **3.3.1 Data Items**

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

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

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

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

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

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

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

Table W-1 Water Beginning Fund Balances - By Source				
Funding Source	Current Assets	Current Liabilities	Adjustments	Net Cash Available
Operating Fund	\$ 11,119,692	\$ (1,287,324)	\$ (8,239,947)	\$ 1,592,421
Restricted Reserve	7,914,988	-	-	7,914,988
Source: FY 2014 Audit				

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

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

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

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

Table W-2

Water  
Sources of Funds

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

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

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

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

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

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

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

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

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

### 3.3.5 Capital Improvements Plan (CIP)

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

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

Table W-4 Water Capital Improvements Program and Projected Funding						
	2015	2016	2017	2018	2019	2020
<b>Capital Projects - Water</b>	<b>\$ 1,650,000</b>	<b>\$ 1,833,400</b>	<b>\$ 6,864,023</b>	<b>\$ 1,256,636</b>	<b>\$ 1,857,090</b>	<b>\$ 2,179,435</b>
<b>Funding Source:</b>						
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
<b>Total Capital Project Funded</b>	<b>\$ 1,650,000</b>	<b>\$ 1,833,400</b>	<b>\$ 6,864,023</b>	<b>\$ 1,256,636</b>	<b>\$ 1,857,090</b>	<b>\$ 2,179,435</b>
<b>Variance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.<sup>1 2</sup>

### 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.

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<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.

<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.

**FY 2016 11.25% Water Revenue Increase – Implemented in March 2016**

**FY 2017 11.25% Water Revenue Increase – Implemented in July 2016**

**FY 2018 9.50% Water Revenue Increase – Implemented in July 2017**

**FY 2019 9.50% Water Revenue Increase – Implemented in July 2018**

**FY 2020 9.50% Water Revenue Increase – Implemented in July 2019**

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

Table W-5 Water Summary Pro Forma							
	2015	2016	2017	2018	2019	2020	
<b>Operating Fund</b>							
Beginning Unrestricted Fund Balance	\$ 1,592,421	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507	
Water Rate Revenue Increases	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%	
% of Year Rate Increase Effective	100%	33%	100%	100%	100%	100%	
Total Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458	
Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	
Interest Income - Operating Fund	2,000	4,000	4,000	5,000	5,000	6,000	
<b>Total Revenue</b>	<b>\$ 7,986,319</b>	<b>\$ 8,229,166</b>	<b>\$ 9,514,689</b>	<b>\$ 10,270,841</b>	<b>\$ 11,097,732</b>	<b>\$ 12,004,178</b>	
Operating Expense	\$ 6,610,296	\$ 7,447,046	\$ 8,354,183	\$ 8,719,604	\$ 9,123,013	\$ 9,549,457	
Minor Capital	-	-	-	-	-	-	
Major Capital Funded with Existing Reserves/Current Cash	-	-	-	30,576	846,527	1,249,777	
Transfers Out	-	-	-	-	-	-	
Non Operating Expenses	-	-	-	-	-	-	
Existing Revenue Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310	
New Revenue Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412	
<b>Total Expenses</b>	<b>\$ 6,769,427</b>	<b>\$ 7,734,786</b>	<b>\$ 9,123,680</b>	<b>\$ 9,605,740</b>	<b>\$ 10,896,027</b>	<b>\$ 11,790,956</b>	
<b>Ending Unrestricted Fund Balance</b>	<b>\$ 2,809,312</b>	<b>\$ 3,303,692</b>	<b>\$ 3,694,701</b>	<b>\$ 4,359,802</b>	<b>\$ 4,561,507</b>	<b>\$ 4,774,729</b>	
<b>Restricted Reserve</b>							
Beginning Fund Balance	\$ 7,914,988	\$ 7,924,988	\$ 7,934,988	\$ 7,944,988	\$ 7,954,988	\$ 7,964,988	
Sources of Funds	10,000	10,000	10,000	10,000	10,000	10,000	
Uses of Funds	-	-	-	-	-	-	
<b>Ending Fund Balance</b>	<b>\$ 7,924,988</b>	<b>\$ 7,934,988</b>	<b>\$ 7,944,988</b>	<b>\$ 7,954,988</b>	<b>\$ 7,964,988</b>	<b>\$ 7,974,988</b>	
<b>Summary of Key Metrics:</b>							
Unrestricted Operating Funds (Min) - Months of (O&M)	6.0	5.1	5.3	5.3	6.0	6.0	6.0
Debt Service Coverage (Min)	1.50	8.65	2.72	1.51	1.81	2.13	2.48

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

### 3.4. Water Cost of Service Analysis

#### 3.4.1 General Methodology

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

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

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

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



### 3.4.2 Functional Cost Allocation

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

Table W-6 Water Summary Allocation of Costs to Functional Cost Component					
Functional Cost Component	Summary of Expenses by Type				Total
	Operating	Existing Bond Debt Service	New Bond Debt Service		
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
<b>Total</b>	<b>\$ 7,447,046</b>	<b>\$ 43,270</b>	<b>\$ 244,470</b>		<b>\$ 7,734,786</b>
<b>FY 2016 Expenses</b>	<b>\$ 7,447,046</b>	<b>\$ 43,270</b>	<b>\$ 244,470</b>		<b>\$ 7,734,786</b>

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.

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

### 3.4.4 Allocation of Base-extra Capacity Costs to Customer Classes

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

Table W-8  
Water  
Allocation of Base / Extra Capacity Costs to Customer Classes

Summary of Expenses by Base / Extra Capacity Components				
Functional Cost Component	Base	Extra Capacity		Total
	Average Day	Max Day	Max Hour	
	Total Costs	\$ 4,662,039	\$ 2,559,865	

Allocation of Base / Extra Capacity Cost to Customer Classes:

Calculation of Unit Cost for Base, Max Day and Max Hour Cost Components						
Customer Class	Total Annual Flow	Average Daily Flow	Max Day Peaking Factor (1)	Max Day Flow Above the Average Day Flow	Max Hour Peaking Factor (1)	Max Hour Flow Above the Max Day Flow
Single Family Residential	1,864,326	5,108	174%	3,774	232%	6,734
Multi Family Residential	580,495	1,590	166%	1,043	221%	1,921
Non Residential	255,853	701	179%	557	239%	976
Irrigation	419,866	1,150	206%	1,215	274%	2,003
Total	3,120,540	8,549		6,588		11,634
Unit Cost		\$ 545.30		\$ 388.54		\$ 44.08

Allocation of Base / Extra Capacity Costs to Customer Classes (2)					
Customer Class	Base	Extra Capacity		Total	% Cost Distribution
	Average Day	Max Day	Max Hour		
Single Family Residential	\$ 2,785,274	\$ 1,466,192	\$ 296,859	\$ 4,548,325	59%
Multi Family Residential	867,251	405,363	84,693	1,357,307	18%
Non Residential	382,240	216,248	43,014	641,503	8%
Irrigation	627,273	472,062	88,316	1,187,651	15%
Total	\$ 4,662,039	\$ 2,559,865	\$ 512,882	\$ 7,734,786	100%

(1) Developed using District billing data for FY 14.

(2) Calculated by multiplying unit cost by appropriate average, max day or max hour flow figures above - by class

### 3.5. Water Rate Design Analysis – Option 1

#### 3.5.1 Analysis and Validation of Water Customer Data

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

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

The analysis of water billing data provided a count of units and meters by both customer class and meter size which would become the basis by which the fixed monthly charges for the Water Utility would be developed. The Total Water Rate Revenue Requirement was apportioned to two rate components, the fixed charge component and the flow charge component. For Option 1, it was assumed that 26.7% of the \$7.1 million Water Rate Revenue Requirement for FY 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.

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<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.

<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 ¾" meter size the same as the existing charge.

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

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

### 3.5.3 Analysis and Development of Water Tiers

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

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

Table W-10 Water Development of Water Tier Ranges for Single Family and Multi Family	
Persons per Household - from Census Data	2.98
Gallons per Day	75
Days	30
Multiplier to Account for Variance in Household Size	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 its assets to deliver greater than the average use – at a higher cost. It is not atypical for Residential customers to have a peaking factor (peak use / average use) of 1.5 times or greater. Under our scenario here, this would require the utility size their water facilities (water plant, water transmission lines) to deliver not 1.0 MGD, but rather 1.5 MGD. This additional investment would not be required if the Residential customers in our example did not exhibit these peak demand characteristics. However, because their peak demand characteristics necessitate a higher level of utility investment (cost), it stands to reason that that additional cost should be borne by these customers.

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

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

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

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

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

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



Table W-11 Water Development of Water Flow Charges					
Total Water Rate Revenue Requirement		\$ 7,145,141			
Less Fixed Charge Revenue Requirement		(1,907,753)			
Flow Charge Revenue Requirement		\$ 5,237,389			
		Allocation of	Less: Fixed	Flow Charge	
	% Cost	Total Rate	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	
Total		\$ 7,145,141	\$ (1,907,753)	\$ 5,237,389	
Step 1 - Development of Baseline Flow Billing Units After Elasticity Adjustment					
		Annual Flow - Before Reduction for Elasticity of Demand	Annual Flow - After Reduction for Elasticity of Demand		Reduction in Flow for Elasticity (1)
Customer Class		Tier 1Tier 2Total	Tier 1Tier 2Total		
Single Family Residential (1)		1,219,340644,9861,864,326	1,158,373515,9891,674,362		-10%
Multi Family Residential (2)		299,118281,377580,495	284,162225,102509,264		-12%
Non Residential (3)		255,853-255,853	243,060-243,060		-5%
Irrigation (3)		419,866-419,866	377,879-377,879		-10%
Total		2,194,177926,3633,120,540	2,063,475741,0902,804,565		-10%
Step 2 - Application of Calculated Peaking Factors to Tier 2 Flow					
		Annual Flow - After Reduction for Elasticity of Demand	Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)		Peaking Factors
Customer Class		Tier 1Tier 2Total	Tier 1Tier 2Total		
Single Family Residential (1)		1,158,373515,9891,674,362	1,158,373704,1381,862,511		1.36
Multi Family Residential (2)		284,162225,102509,264	284,162307,182591,344		1.36
Non Residential (3)		243,060-243,060	243,060-243,060		1.00
Irrigation (3)		377,879-377,879	377,879-377,879		1.00
Total		2,063,475741,0902,804,565	2,063,4751,011,3203,074,795		
Step 3 - Allocation of Flow Charge Revenue Requirements by Tier and Development of Water Rates by Tier					
		Final Flow for Development of Rates (Tier 2 Flow Adjusted by Tier 2 Peaking Factors)	Usage Range by Tier	Water Rates by Tier	
Customer Class		Tier 1Tier 2Total	Tier 1Tier 2	Tier 1 Rate per CCF	Tier 2 per CCF
Single Family Residential (1)		\$ 1,799,528 \$ 1,093,875 \$ 2,893,403	0 - 1300 Cubic Feet Greater than 1300 Cubic Feet	\$ 1.55	2.12
Multi Family Residential (2)		406,748 439,699 846,447	0 - 830 Cubic Feet Greater than 830 Cubic Feet	1.43	1.95
Non Residential (3)		448,731 - 448,731	All Usage	1.85	1.85
Irrigation (3)		1,048,808 - 1,048,808	All Usage	2.78	2.78
Total		\$ 3,703,814 \$ 1,533,574 \$ 5,237,389			
(1) Tier 1 usage threshold for Single Family Residential set assuming 2.98 Persons per Household, using 75 Gal per Day - adjusted upwards by 50% to account for additional persons per household then converted to nearest CCF.					
(2) Tier 1 usage threshold for Multi Family Residential set usage Multi Family equivalency factor of 0.64 (calculated by dividing the average use for single family customers by the average use for multi family customers)					
(3) Non Residential and Irrigation flow to be billed at uniform rate per CCF.					

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

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

### 3.5.5 Revenue Test and Cost of Service Test – Option 1

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

Table W-12 Water Revenue Test and Cost of Service Test			
Revenue Test - Fixed Charges			
Customer Class	Equivalent Meters / Units	Charge per Equivalent Meter / Unit	Revenue by Class
Single Family Residential	140,437	\$ 9.32	\$ 1,308,190
Multi Family Residential	43,734	\$ 9.32	407,388
Non Residential	15,445	\$ 9.32	143,869
Irrigation	5,186	\$ 9.32	48,305
		<b>Projected Fixed Charge Revenue</b>	<b>\$ 1,907,753</b>
		<b>Fixed Charge Revenue Requirement</b>	<b>\$ 1,907,753</b>
Revenue Test - Flow Charges			
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	1,158,373	515,989	1,674,362
Multi Family Residential	284,162	225,102	509,264
Non Residential	243,060	-	243,060
Irrigation	377,879	-	377,879
<b>Total</b>	<b>2,063,475</b>	<b>741,090</b>	<b>2,804,565</b>
Customer Class	Water Rates by Tier		
	Tier 1	Tier 2	
Single Family Residential	\$ 1.55	\$ 2.12	
Multi Family Residential	1.43	1.95	
Non Residential	1.85	1.85	
Irrigation	2.78	2.78	
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	\$ 1,799,528	\$ 1,093,875	\$ 2,893,403
Multi Family Residential	406,748	439,699	846,447
Non Residential	448,731	-	448,731
Irrigation	1,048,808	-	1,048,808
<b>Total</b>	<b>\$ 3,703,814</b>	<b>\$ 1,533,574</b>	<b>\$ 5,237,389</b>
	<b>Flow Charge Revenue Requirement</b>		<b>\$ 5,237,389</b>
Cost of Service Test			
Customer Class	Projected Revenue	Revenue Target Based on Cost of Service	
Single Family Residential	\$ 4,201,593	\$ 4,201,593	
Multi Family Residential	1,253,835	1,253,835	
Non Residential	592,599	592,599	
Irrigation	1,097,113	1,097,113	
<b>Total</b>	<b>\$ 7,145,141</b>	<b>\$ 7,145,141</b>	

### 3.5.6 Drought Rate Surcharge

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

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

(1) Rounded up to nearest cent.

### 3.5.7 Summary Rate Schedule – Option 1

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

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

### 3.5.8 Customer Impact Summary – Option 1

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

<b>Table W-15</b>						
<b>Customer Impact Analysis - Single Family Residential - Water Bill</b>						
<b>Monthly Flow (CCF)</b>	<b>Cumulative % of Customers</b>	<b>Proposed Rates</b>	<b>Existing Rates</b>	<b>\$ Var - Water Bill</b>	<b>% Var - Water Bill</b>	
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%	
<b>13</b>	<b>65%</b>	<b>29.47</b>	<b>28.94</b>	<b>\$0.53</b>	<b>2%</b>	
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.

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<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.

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

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

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

### 3.6.3 Analysis and Development of Water Tiers

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

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

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

### 3.6.4 Analysis and Development of Water Flow Charges – Option 2

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

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

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

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



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

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

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

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

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

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

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

Table W-18 Water Development of Water Flow Charges					
Total Water Rate Revenue Requirement		\$ 7,145,141			
Less Fixed Charge Revenue Requirement		(1,429,028)			
Flow Charge Revenue Requirement		\$ 5,716,113			
					</

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.

Table W-19 Water Revenue Test and Cost of Service Test			
Revenue Test - Fixed Charges			
Customer Class	Equivalent Meters / Units	Charge per Equivalent Meter / Unit	Revenue by Class
Single Family Residential	140,437	\$ 6.98	\$ 979,918
Multi Family Residential	43,734	\$ 6.98	305,160
Non Residential	15,445	\$ 6.98	107,767
Irrigation	5,186	\$ 6.98	36,184
		<b>Projected Fixed Charge Revenue</b>	<b>\$ 1,429,028</b>
		<b>Fixed Charge Revenue Requirement</b>	<b>\$ 1,429,028</b>
Revenue Test - Flow Charges			
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	1,158,373	515,989	1,674,362
Multi Family Residential	284,162	225,102	509,264
Non Residential	243,060	-	243,060
Irrigation	377,879	-	377,879
<b>Total</b>	<b>2,063,475</b>	<b>741,090</b>	<b>2,804,565</b>
Customer Class	Water Rates by Tier		
	Tier 1	Tier 2	
Single Family Residential	\$ 1.73	\$ 2.36	
Multi Family Residential	1.60	2.19	
Non Residential	1.99	1.99	
Irrigation	2.81	2.81	
Customer Class	Annual Flow - After Reduction for Elasticity of Demand		
	Tier 1	Tier 2	Total
Single Family Residential	\$ 2,003,694	\$ 1,217,981	\$ 3,221,675
Multi Family Residential	455,873	492,803	948,676
Non Residential	484,832	-	484,832
Irrigation	1,060,930	-	1,060,930
<b>Total</b>	<b>\$ 4,005,329</b>	<b>\$ 1,710,784</b>	<b>\$ 5,716,113</b>
		<b>Flow Charge Revenue Requirement</b>	<b>\$ 5,716,113</b>
Cost of Service Test			
Customer Class	Projected Revenue	Revenue Target Based on Cost of Service	
Single Family Residential	\$ 4,201,593	\$ 4,201,593	
Multi Family Residential	1,253,835	1,253,835	
Non Residential	592,599	592,599	
Irrigation	1,097,113	1,097,113	
<b>Total</b>	<b>\$ 7,145,141</b>	<b>\$ 7,145,141</b>	

### 3.6.6 Drought Rate Surcharge

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

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

(1) Rounded up to nearest cent.

### 3.6.7 Summary Rate Schedule – Option 2

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

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

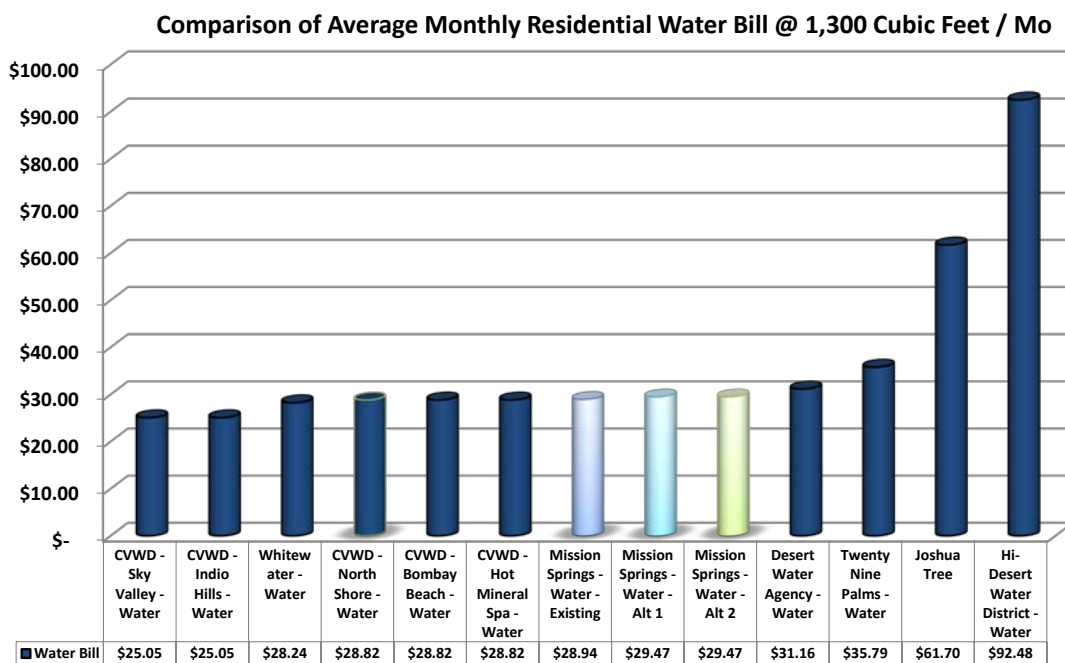
### 3.6.8 Customer Impact Summary – Option 2

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

<b>Table W-22</b>						
<b>Customer Impact Analysis - Single Family Residential - Water Bill</b>						
<b>Monthly Flow (CCF)</b>	<b>Cumulative % of Customers</b>	<b>Proposed Rates</b>	<b>Existing Rates</b>	<b>\$ Var - Water Bill</b>	<b>% Var - Water Bill</b>	
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%	
<b>13</b>	<b>65%</b>	<b>29.47</b>	<b>28.94</b>	<b>\$0.53</b>	<b>2%</b>	
14	68%	31.83	30.68	\$1.15	4%	
15	71%	34.19	32.42	\$1.77	5%	
16	73%	36.55	34.25	\$2.30	7%	
17	76%	38.91	36.08	\$2.83	8%	
18	78%	41.27	37.91	\$3.36	9%	
19	80%	43.63	39.74	\$3.89	10%	
20	82%	45.99	41.57	\$4.42	11%	
21	83%	48.35	43.40	\$4.95	11%	
22	85%	50.71	45.23	\$5.48	12%	
23	86%	53.07	47.06	\$6.01	13%	
24	87%	55.43	48.89	\$6.54	13%	
25	89%	57.79	50.72	\$7.07	14%	

### 3.6.9 Regional Water Bill Survey

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





## Section 4 - Sewer COS Study Development and Results

### 4.1. General Methodology

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

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

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

### 4.2. Financial Management Goals of the Sewer Utility

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

#### 4.2.1.1. Debt Service Coverage

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

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

#### **4.2.1.2. Minimum Unrestricted Operating Reserve Fund Balance**

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

### **4.3. Sewer Revenue Sufficiency Analysis**

#### **4.3.1 Data Items**

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

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

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

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

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

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

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

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

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

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

Table S-2

## Sewer

## Sources of Funds

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

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

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

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

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

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

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

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

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

#### 4.3.5 Capital Improvements Plan (CIP)

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

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

Table S-4

## Sewer

## Capital Improvements Program and Projected Funding

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

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>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.

<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.

#### 4.3.7 Results of the Sewer Revenue Sufficiency Analysis

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

##### 4.3.7.1. Summary Pro Forma and Revenue Increases Required

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

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

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

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.

# Water and Sewer Cost of Service Study

Final Report

December 9, 2015



Table S-5

Sewer

Summary Pro Forma

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

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



## 4.4. Sewer Cost of Service Analysis

### 4.4.1 General Methodology

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

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

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

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

### 4.4.2 Functional Cost Allocation

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

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

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

#### 4.4.3 Allocation of Functional Costs to Volume and Strength Cost Components

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

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

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

**Table S-8**  
**Sewer**  
**Allocation of Costs to Flow and Strength Components**

Customer Class	Allocated Costs	Sewer Strength Component -			Total
		Sewer Flow Component	Sewer Strength Component - SS	BOD	
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
<b>Total</b>	<b>\$ 3,766,288</b>	<b>\$ 2,197,343</b>	<b>\$ 1,045,963</b>	<b>\$ 522,982</b>	<b>\$ 3,766,288</b>
	<b>Percent of Total</b>	<b>58%</b>	<b>28%</b>	<b>14%</b>	

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## 4.5. Sewer Rate Design Analysis

### 4.5.1 Analysis and Validation of Sewer Customer Data

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

### 4.5.2 Summary of Sewer Billing Data and Sewer Rate Development

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

Table S-9

Sewer

Development of Flow Charges

Total Sewer Rate Revenue Requirement \$ 4,190,903

Less Fixed Charge Revenue Requirement -

Sewer Flow Charge Revenue Requirement \$ 4,190,903

Allocation of Flow Charge Revenue Requirement to Sewer Flow Charge Component

Sewer Flow Charge Component	Cost Distribution	Allocation of Flow Charge Revenue Requirement to Sewer Rate Components	Annual Billing Units	Unit	Rate per	Unit
Flow Component of Sewer Rate	58%	\$ 2,445,074	1,321,530	CCF	\$ 1.85	CCF
SS Component of Sewer Rate	28%	1,163,886	1,716,680	Pounds	\$ 0.68	Pounds
BOD Component of Sewer Rate	14%	581,943	1,760,449	Pounds	\$ 0.33	Pounds
<b>Total</b>		<b>\$ 4,190,903</b>				

Summary of Allocation of Sewer Flow Charge Revenue Requirement to Class / Development of Sewer Rate per CCF

Summary of Billing Units to Allocate Sewer Flow Revenue Requirement

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

### 4.5.3 Summary Sewer Rate Schedule

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

Table S-10  
**Sewer**  
Sewer Rates and Charges

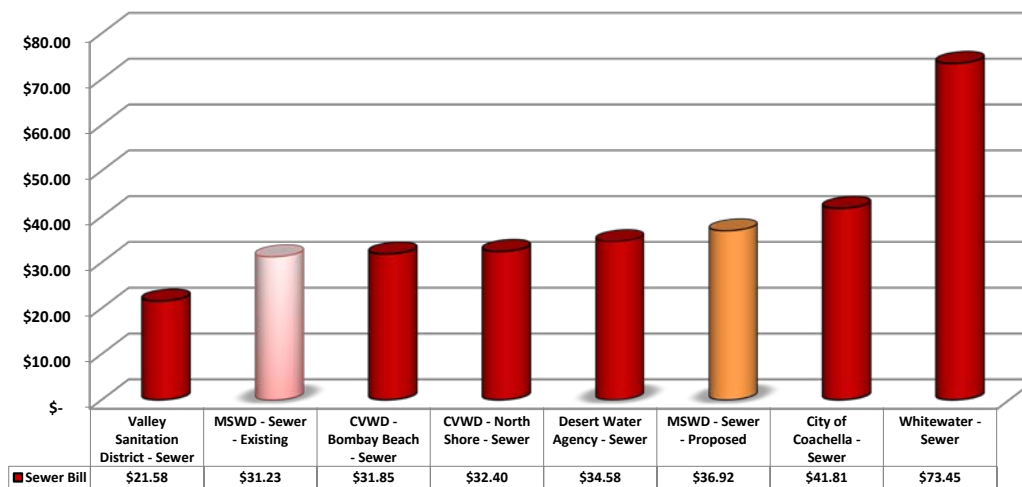
Customer Class	Rate Code	Billing Basis	Fiscal Year				
			2016	2017	2018	2019	2020
Single family residential	101	Bill	\$ 36.92	\$ 40.98	\$ 45.49	\$ 47.77	\$ 50.16
Duplex or triplex	102	Unit	23.51	26.10	28.98	30.43	31.96
Multifamily residential	102	Unit	23.51	26.10	28.98	30.43	31.96
Mobile home park	103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

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

#### 4.5.4 Regional Sewer Bill Survey

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

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



## Section 5 - Miscellaneous Charges

### 5.1. Miscellaneous Charges

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

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



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## 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	<b>Operating Fund</b>						
	<b>Water Rate Revenue Increases</b>	<b>0.00%</b>	<b>11.25%</b>	<b>11.25%</b>	<b>9.50%</b>	<b>9.50%</b>	<b>9.50%</b>
	<b>% of Year Rate Increase Effective</b>	<b>100.00%</b>	<b>33.33%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
2	<b>Beginning Unrestricted Fund Balance</b>	<b>\$ 1,592,421</b>	<b>\$ 2,809,312</b>	<b>\$ 3,303,692</b>	<b>\$ 3,694,701</b>	<b>\$ 4,359,802</b>	<b>\$ 4,561,507</b>
3	Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
4	Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
5	Interest Income - Operating Fund	2,000	4,000	4,000	5,000	5,000	6,000
6	Total Operating Revenue	\$ 7,986,319	\$ 8,229,166	\$ 9,514,689	\$ 10,270,841	\$ 11,097,732	\$ 12,004,178
7	Operating Expenses	(6,610,296)	(7,447,046)	(8,354,183)	(8,719,604)	(9,123,013)	(9,549,457)
8	Net Revenue	\$ 1,376,022	\$ 782,120	\$ 1,160,506	\$ 1,551,237	\$ 1,974,719	\$ 2,454,721
	Plus:						
	Other Sources of Funds						
9	Transfers In	-	-	-	-	-	-
	Less:						
	Other Uses of Funds						
10	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Major Capital Funded with Existing Reserves/Current Cash	-	-	-	(30,576)	(846,527)	(1,249,777)
12	Transfers Out	-	-	-	-	-	-
13	Non Operating Expenses	-	-	-	-	-	-
14	Existing Revenue Bond Debt Service	(43,332)	(43,270)	(43,300)	(43,316)	(43,320)	(43,310)
15	New Revenue Bond Debt Service	(115,799)	(244,470)	(726,197)	(812,244)	(883,167)	(948,412)
16	<b>Net Cash Flow</b>	<b>\$ 1,216,891</b>	<b>\$ 494,380</b>	<b>\$ 391,009</b>	<b>\$ 665,101</b>	<b>\$ 201,705</b>	<b>\$ 213,222</b>
17	Ending Unrestricted Fund Balance	\$ 2,809,312	\$ 3,303,692	\$ 3,694,701	\$ 4,359,802	\$ 4,561,507	\$ 4,774,729
18	Days of O&M	155	162	161	183	183	183
19	Target Unrestricted Fund Balance	3,305,148	3,723,523	4,177,091	4,359,802	4,561,507	4,774,729
	<b>Debt Service Coverage Calculations:</b>						
	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	<b>Debt Service Coverage - Rate Covenant</b>	<b>8.65</b>	<b>2.72</b>	<b>1.51</b>	<b>1.81</b>	<b>2.13</b>	<b>2.48</b>
25	Debt Service Coverage Requirement	1.50	1.50	1.50	1.50	1.50	1.50
	Parity Debt Service Coverage Test:						
26	Net Revenue Available for Debt Service Coverage Test	\$ 1,376,022	\$ 782,120	\$ 1,160,506	\$ 1,551,237	\$ 1,974,719	\$ 2,454,721
27	Maximum Revenue Bond Debt Service	159,147	287,818	769,545	855,592	926,515	991,760
28	<b>Debt Service Coverage - Parity Test</b>	<b>8.65</b>	<b>2.72</b>	<b>1.51</b>	<b>1.81</b>	<b>2.13</b>	<b>2.48</b>
29	Debt Service Coverage Requirement	1.50	1.50	1.50	1.50	1.50	1.50
	<b>Restricted Reserve</b>						
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

<b>BEGINNING BALANCES</b>			
Line No:		Operating Fund	Restricted Reserve
1	<b>CURRENT ASSETS:</b>		
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	
	<b>RESTRICTED ASSETS:</b>		
	Cash	\$ 7,914,988	
9	<b>Total Current Assets</b>	<b>\$ 11,119,692</b>	<b>\$ 7,914,988</b>
	<b>CURRENT LIABILITIES:</b>		
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	<b>Total Current Liabilities</b>	<b>\$ 1,287,324</b>	<b>\$ -</b>
	<b>Adjustments by JV:</b>		
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	<b>Net Adjustments</b>	<b>\$ (8,239,947)</b>	<b>\$ -</b>
	<b>Net Beginning Balances (Curr Assets less Current Liabilities - with Adjustments)</b>		
18		<b>\$ 1,592,421</b>	<b>\$ 7,914,988</b>

**Mission Springs Water District**  
Water Revenue

Line No:	Summary							
	Code	Description	2015	2016	2017	2018	2019	2020
1	RR1	Water Rate Revenue	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
2	OR	Other Operating Revenue	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720	1,561,720
3	TRIN	Transfers In	-	-	-	-	-	-
4	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
5	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
6	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	4,000	5,000	5,000	6,000
7	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
8	INT - Fund 3	Interest Earnings - Fund 3	10,000	10,000	10,000	10,000	10,000	10,000
9								
	Detail							
	Code	Description	2015	2016	2017	2018	2019	2020
10		<b>Operating Fund</b>						
11	RR1 - BEFORE GROWTH							
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	RR1 - Growth	Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14		Revenue Increase	0.00%	11.25%	11.25%	9.50%	9.50%	9.50%
15		Pct of Year Revenue Increase Effective	100.00%	33.33%	100.00%	100.00%	100.00%	100.00%
16	RR1	Total Water Rate Revenue - After Revenue Increase	\$ 6,422,599	\$ 6,663,446	\$ 7,948,969	\$ 8,704,121	\$ 9,531,012	\$ 10,436,458
		<b>GENERAL DISTRICT</b>						
	Moved to Grants	LOCAL GRANT REVENUE	-					
	OR	S.B.E. PROP TAX	35,716	35,716	35,716	35,716	35,716	35,716
	OR	HOMEOWNERS PROP TAX STMT O.C	3,728	3,728	3,728	3,728	3,728	3,728
	OR	UNSECURED PROP TAX STMT O.C.	13,948	13,948	13,948	13,948	13,948	13,948
	OR	SECURED PROP TAX STMT O.C.	248,317	248,317	248,317	248,317	248,317	248,317
	OR	BBVA COMPASS ACCOUNT ANALYSI	1,098	1,098	1,098	1,098	1,098	1,098
	NA	LAIF INTEREST EARNED NON-RES	13,730	13,730	13,730	13,730	13,730	13,730
	NA	LAIF INTEREST EARNED CAPITAL	2,403	2,403	2,403	2,403	2,403	2,403
		<b>WATER DISTRICT - DHS</b>						
	Rate Revenue - Captured Above	WATER SERVICE CHARGE RESIDENT	1,285,000					
	Rate Revenue - Captured Above	WATER SERVICE CHARGE COMMERCIAL	55,000					
	Rate Revenue - Captured Above	METER CHARGE LANDSCAPE & IRRIGATION	20,000					
	Rate Revenue - Captured Above	WATER SERVICE CHARGE CONSTRUCTION	12,000					
	Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE RESIDENTIAL	3,900,000					
	Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE COMMERCIAL	465,000					
	Rate Revenue - Captured Above	CONSUMPTION CHARGE LANDSCAPE	690,000					
	Rate Revenue - Captured Above	WATER CONSUMPTION CHARGE CONSTRUCTION	120,000					
	OR	RECONNECT/DISCONNECT FEES	75,000	75,000	75,000	75,000	75,000	75,000
	OR	BACKFLOW MAINTENANCE FEES	50,000	50,000	50,000	50,000	50,000	50,000
	OR	R.P. DEVICES & DBL CHECK INS	2,000	2,000	2,000	2,000	2,000	2,000
	OR	FIRE FLOW CHARGES	75,000	75,000	75,000	75,000	75,000	75,000
	OR	FIRE FLOW TESTING	500	500	500	500	500	500
	OR	UNAUTHORIZED WATER USE PENAL	5,000	5,000	5,000	5,000	5,000	5,000
	OR	RETURNED CHECK SERVICE CHARGES	3,500	3,500	3,500	3,500	3,500	3,500
	OR	DELINQUENT CHARGES	170,000	170,000	170,000	170,000	170,000	170,000
	OR	LIEN FEES RECORDING/RELEASE	7,000	7,000	7,000	7,000	7,000	7,000
	OR	WATER STANDBY CHARGES (26.80	210,000	210,000	210,000	210,000	210,000	210,000
	OR	SITE RENT MWVE DISH - COX GA	25,000	25,000	25,000	25,000	25,000	25,000
	OR	SITE RENT MWVE DISH - T MOBL	20,000	20,000	20,000	20,000	20,000	20,000
	OR	INFILL (10 X 4353)	43,530	43,530	43,530	43,530	43,530	43,530
	NA	NON-RESTRICTED INTEREST INCOME	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
	NA	LAIF INTEREST INCOME CAPITAL	24,000	24,000	24,000	24,000	24,000	24,000
	OR	04-4866 SECURED PROP TAX SEC	255,408	255,408	255,408	255,408	255,408	255,408
	OR	04-4853 S.B.E. PROPERTY TAX	32,684	32,684	32,684	32,684	32,684	32,684
	OR	04-4853 UNSECURED PROP TAX SEC	10,410	10,410	10,410	10,410	10,410	10,410
	OR	04-4856 SECURED PROP TAX SEC	8,384	8,384	8,384	8,384	8,384	8,384
	OR	04-4856 UNSECURED PROP TAX S	450	450	450	450	450	450
	OR	04-4855 UNSECURED PROP TAX S	46	46	46	46	46	46
	OR	04-4855 HOMEOWNERS PROP TAX	13	13	13	13	13	13
	OR	04-4855 SECURED PROP TAX SEC	844	844	844	844	844	844
	OR	04-4856 HOMEOWNERS PROP TAX	126	126	126	126	126	126
	OR	04-4854 HOMEOWNERS PROP TAX	610	610	610	610	610	610
	OR	04-4866 HOMEOWNERS PROP TAX	3,834	3,834	3,834	3,834	3,834	3,834
	OR	04-4866 UNSECURED PROP TAX S	13,473	13,473	13,473	13,473	13,473	13,473
	OR	04-4853 HOMEOWNERS PROP TAX	2,310	2,310	2,310	2,310	2,310	2,310
	OR	04-4854 UNSECURED PROP TAX SEC	2,336	2,336	2,336	2,336	2,336	2,336
	OR	04-4854 SECURED PROP TAX SEC	40,655	40,655	40,655	40,655	40,655	40,655
	OR	04-4853 SECURED PROP TAX SEC	153,939	153,939	153,939	153,939	153,939	153,939

**Mission Springs Water District**  
Water Revenue

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

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

Summary - Operating Fund													
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020				
1	1	Operating	Operating	\$ 6,610,296	\$ 7,447,046	\$ 8,354,183	\$ 8,719,604	\$ 9,123,013	\$ 9,549,457				
2	1	Non Operating	Non Operating	-	-	-	-	-	-				
3	1	Minor Capital	Minor Capital	-	-	-	-	-	-				
4	1	Transfers	Transfers	-	-	-	-	-	-				
5	1	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310				
6	1	New Bond Debt Service	New Bond Debt Service	115,739	244,470	726,197	812,244	883,167	948,412				
7	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-				
8	1	New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-				
9	1	TOTAL	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179				
10													
Summary - Water Connection Fees													
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020				
11	2	Operating	Operating	-	-	-	-	-	-				
12	2	TOTAL	TOTAL	-	-	-	-	-	-				
13													
Summary - Restricted Reserve													
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020				
14	3	Operating	Operating	-	-	-	-	-	-				
15	3	TOTAL	TOTAL	-	-	-	-	-	-				
16													
Detail													
FUND	#	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020	
17						Detail							
18						Water							
19						General District - CUSTOMER ACCOUNTS							
20						CUSTOMER ACCOUNTS - REGULAR	127,319	131,138	135,072	139,124	143,298	147,597	
21	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	CUSTOMER ACCOUNTS - BENEFIT	31,033	33,360	35,862	38,562	41,443	44,551	
22	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	CUSTOMER ACCOUNTS - FRINGE B	91,722	98,601	105,996	113,946	122,492	131,679	
23	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	CHECK SCANNER MAINTENANCE	539	555	572	589	607	625	
24	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	INFOSEND BILLING OUTSOURCING	71,847	74,002	76,222	78,509	80,864	83,290	
25	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	NOTARY DUES, INSURANCE & SUP	216	222	229	236	243	250	
26	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	CHECKFREE PAYMENT SERVICES	575	592	610	628	647	666	
27	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	MASTER METER COMPUTER SUPPORT	2,515	2,590	2,668	2,748	2,830	2,915	
28	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	FORMS, ENVELOPES - FRONT	2,874	2,960	3,049	3,140	3,234	3,331	
29	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	TRAINING & SEMINARS - FRONT	1,796	1,850	1,906	1,963	2,022	2,083	
30	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	LICN RELEASES, COLLECTION CO	216	222	229	236	243	250	
31	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	TAX ROLL PREP - DELINQUENT ASSMNT	862	888	915	942	970	999	
32	1	Water - CS	101	5000	CUSTOMER ACCOUNTS	TAX ROLL PREP - DELINQUENT ASSMNT	862	888	915	942	970	999	
33	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	General District - BUILDINGS & GROUNDS							
34	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	BUILDING & GROUNDS - REGULAR	25,978	26,758	27,561	28,388	29,240	30,117	
35	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	BUILDING & GROUNDS - BENEFIT	6,226	6,692	7,194	7,734	8,314	8,938	
36	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	BUILDING & GROUNDS - FRINGE	18,654	20,053	21,557	23,174	24,912	26,780	
37	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	SHOP BUILDING REPAIR MATERIALS	2,155	2,220	2,287	2,356	2,427	2,500	
38	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	ADMIN BUILDING ELECTRICAL REPAIR	862	888	915	942	970	999	
39	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	SHOP BUILDING ELECTRICAL REPAIR	718	740	762	785	809	833	
40	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	SWAMP COOLER REPAIR MATERIAL	718	740	762	785	809	833	
41	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	REMOTE/OTHER SITES MAINT	2,674	2,960	3,049	3,140	3,234	3,331	
42	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	REMOTE GATE OPENERS	359	370	381	392	404	416	
43	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	KEYS/MASTER LOCKS	2,658	2,738	2,820	2,905	2,992	3,082	
44	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	IRRIGATION SUPPLIES	431	444	457	471	485	500	
45	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	ADMIN BUILDING REPAIR MATERIALS	13,651	14,060	14,482	14,916	15,363	15,824	
46	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	CONTRACT LABOR - BLDGS & GROUNDS	21,554	22,201	22,867	23,553	24,260	24,989	
47	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	ADMIN BUILDING CLEANING SERV	17,962	18,501	19,056	19,626	20,217	20,824	
48	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	ADMIN PEST CONTROL	862	888	915	942	970	999	
49	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	DISTRICT YARD PEST CONTROL	686	696	707	718	728	750	
50	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	ADT SECURITY - ADMIN BLDG	4,526	4,662	4,802	4,946	5,094	5,247	
51	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	DESERT VALLEY DISPOSAL - ADM	3,233	3,330	3,430	3,533	3,639	3,748	
52	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	DUMP FEES	359	370	381	392	404	416	
53	1	Water - Admin	101	5020	BUILDINGS & GROUNDS	TRAINING AND SEMINARS	3,305	3,404	3,506	3,611	3,719	3,831	
54						General District - VEHICLE MAINTENANCE							
55	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE MAINTENANCE - REGULAR PAY	7,815	8,049	8,290	8,539	8,795	9,059	
56	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE MAINTENANCE - BENEFIT PAY	1,873	2,014	2,165	2,327	2,502	2,690	
57	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE MAINTENANCE - FRINGE BENEFIT P/	5,611	6,032	6,484	6,970	7,493	8,055	
58	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	UNLEADED GASOLINE	61,070	62,902	64,789	66,733	68,735	70,797	
59	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	DIESEL FUEL	8,622	8,880	9,146	9,420	9,703	9,994	
60	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	OIL AND LUBRICANTS	575	592	610	628	647	666	
61	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE AND EQUIPMENT REPAIR	35,924	37,001	38,111	39,254	40,432	41,645	
62	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	TIRES,TUBES AND REPAIRS	8,622	8,880	9,146	9,420	9,703	9,994	
63	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	SMALL TOOLS	718	740	762	785	809	833	
64	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	WELDING GASES	431	444	457	471	485	500	
65	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	WELDING SUPPLIES(LESS GASES)	431	444	457	471	485	500	
66	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	CONTRACT LABOR - VEHICLE MAINTENANCE	3,592	3,700	3,811	3,925	4,043	4,164	
67	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	WASTE OIL AND DRUM REMOVAL	359	370	381	392	404	416	
68	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	FUEL TANK TESTING	718	740	762	785	809	833	
69	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE SMOG CERTIFICATION	431	444	457	471	485	500	
70	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	RADIO REPAIR	359	370	381	392	404	416	
71	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	VEHICLE GLASS REPAIR/REPLACE	1,078	1,110	1,143	1,177	1,212	1,248	
72	1	Water - Admin	101	5040	VEHICLE MAINTENANCE	TRAINING SEMINARS	862	888	915	942	970	999	
73						General District - CENTRAL SERVICES							
74	1	Water - Admin	101	5060	CENTRAL SERVICES	CENTRAL SERVICES - REGULAR PAY	72,963	75,152	77,407	79,729	82,121	84,585	
75	1	Water - Admin	101	5060	CENTRAL SERVICES	CENTRAL SERVICES - BENEFIT PAY	18,313	19,687	21,164	22,751	24,457	26,291	
76	1	Water - Admin	101	5060	CENTRAL SERVICES	CENTRAL SERVICES - FRINGE BENEFIT PAY	52,869	56,835	61,098	65,680	70,606	75,901	
77	1	Water - Admin	101	5060	CENTRAL SERVICES	GENERAL DISTRICT SAFETY MATERIALS	180	185	191	197	203	209	
78	1	Water - Admin	101	5060	CENTRAL SERVICES	ELECTRICIES & JANITORIAL - ADMIN BLDG	575	592	610	628	647	666	
79	1	Water - Admin	101	5060	CENTRAL SERVICES	HYDRATION SUPPLEMENT	503	518	534	550	567	584	
80	1	Water - Admin	101	5060	CENTRAL SERVICES	FIELD SAFETY SUPPLIES	3,592	3,700	3,811	3,925	4,043	4,164	
81	1	Water - Admin	101	5060	CENTRAL SERVICES	JANITORIAL SUPPLIES	718	740	762	785	809	833	
82	1	Water - Admin	101	5060	CENTRAL SERVICES	EMPLOYEE CLOTHING	2,155	2,220	2,287	2,356	2,427	2,500	
83	1	Water - Admin	101	5060	CENTRAL SERVICES	BOOTS FOR FIELD EMPLOYEES	3,592	3,700	3,811	3,925	4,043	4,164	
84	1	Water - Admin	101	5060	CENTRAL SERVICES	PAYROLL & ACCOUNTS PAYABLE	388	400	412	424	437	450	
85	1	Water - Admin	101	5060	CENTRAL SERVICES	PAPER GOODS - ADMIN BLDG	431	444	457	471	485	500	
86	1	Water - Admin	101	5060	CENTRAL SERVICES	POSTAGE MERCH SUPPLIES	431	444	457	471	485	500	
87	1	Water - Admin	101	5060	CENTRAL SERVICES	COFFEE SERVICE & SUPPLIES	1,035	1,066	1,098	1,131	1,165	1,200	
88	1	Water - Admin	101	5060	CENTRAL SERVICES	PICNIC	359	370	381	392	404	416	
89	1	Water - Admin	101	5060	CENTRAL SERVICES	UNIFORMS	18,644	19,204	19,780	20,373	20,984	21,614	
90	1	Water - Admin	101	5060	CENTRAL SERVICES	PRINTER SUPPLIES	3,592	3,700	3,811	3,925	4,043	4,164	
91	1	Water - Admin	101	5060	CENTRAL SERVICES	INVENTORY ISSUE FORMS	359	370	381	392	404	416	
92	1	Water - Admin	101	5060	CENTRAL SERVICES	CORP YARD OFFICE SUPPLIES	287	296	305	314	323	333	
93	1	Water - Admin	101	5060	CENTRAL SERVICES	PAPER SUPPLIES (TOILETRIES)	862	888	915	942	970	999	
94	1	Water - Admin	101	5060	CENTRAL SERVICES	OFFICE SUPPLIES	12,876	13,362	13,868	14,394	14,940	15,506	
95	1	Water - Admin	101	5060	CENTRAL SERVICES	METER POSTAGE	2,874	2,960	3,049	3,140	3,234	3,331	
96	1	Water - Admin	101	5060	CENTRAL SERVICES	SHIPPING SUPPLIES	72	74	76	78	80	82	
97	1	Water - Admin	101	5060	CENTRAL SERVICES	FREIGHT OUT	72	74	76	78	80	82	
98	1	Water - Admin	101	5060	CENTRAL SERVICES	GENERAL DISTRICT							

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

Summary - Operating Fund																
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020					
1	1	Water - Admin	101	5080	Operating	Operating	6,610,296	7,447,046	8,354,183	8,719,604	9,123,013	9,549,457				
2	1	Water - Admin	101	5080	Non Operating	Non Operating	-	-	-	-	-	-				
3	1	Water - Admin	101	5080	Minor Capital	Minor Capital	-	-	-	-	-	-				
4	1	Water - Admin	101	5080	Transfers	Transfers	-	-	-	-	-	-				
5	1	Water - Admin	101	5080	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310				
6	1	Water - Admin	101	5080	New Bond Debt Service	New Bond Debt Service	115,739	244,470	726,197	812,244	883,167	948,412				
7	1	Water - Admin	101	5080	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-				
8	1	Water - Admin	101	5080	New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-				
9	1	Water - Admin	101	5080	TOTAL	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179				
Summary - Water Connection Fees																
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020					
11	2	Water - Admin	101	5080	Operating	Operating	-	-	-	-	-	-				
12	2	Water - Admin	101	5080	Non Operating	Non Operating	-	-	-	-	-	-				
13	2	Water - Admin	101	5080	Minor Capital	Minor Capital	-	-	-	-	-	-				
Summary - Restricted Reserve																
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020					
14	3	Water - Admin	101	5080	Operating	Operating	-	-	-	-	-	-				
15	3	Water - Admin	101	5080	Non Operating	Non Operating	-	-	-	-	-	-				
16	3	Water - Admin	101	5080	Minor Capital	Minor Capital	-	-	-	-	-	-				
Detail																
FUND	#	Cost Allocation Code			Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020		
General District - BOARD OF DIRECTORS																
132	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	DVBA MEMBERSHIP	251	259	267	275	283	291
133	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	UWI	539	555	572	589	607	625
134	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	LAFCO EXPENSES	2,155	2,220	2,287	2,356	2,427	2,500
135	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	MSHCP ENTRY COST SHARE ANNUAL AMORT	555	572	589	607	625	644
136	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	UNITED WAY FUNCTIONS	1,078	1,110	1,143	1,177	1,212	1,248
137	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	AWWA MEMBERSHIP	1,437	1,480	1,524	1,570	1,617	1,666
138	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	CVBP MEMBERSHIP	718	740	762	785	809	833
139	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	CVAG E & E	2,874	2,960	3,049	3,140	3,234	3,331
140	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	WEP	216	222	229	236	243	250
141	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	PSDRCA	190	196	202	208	214	220
142	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	GROUNDWATER FOUNDATION MEMBERSHIP	718	740	762	785	809	833
143	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	ASCE	251	259	267	275	283	291
144	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	MISC DUES & SUBSCRIPTIONS	1,437	1,480	1,524	1,570	1,617	1,666
145	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	CSDA MEMBERSHIP	3,952	4,070	4,192	4,318	4,448	4,581
146	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	BIA MEMBERSHIP	467	481	495	510	525	541
147	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	RIV CO WATER TASK FORCE SUPPORT	1,078	1,110	1,143	1,177	1,212	1,248
148	1	Water - Admin	101	5080	ADMINISTRATION	101-5080-76002-000	Operating	Operating	3.0%	ACWA MEMBERSHIP	11,855	12,210	12,576	12,953	13,342	13,742
General District - BOARD OF DIRECTORS																
149	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-50001-000	Operating	Operating	3.0%	BOARD OF DIRECTORS - REGULAR PAY	20,254	20,861	21,487	22,132	22,796	23,480
150	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-51999-000	Operating	Operating	7.5%	BOARD OF DIRECTORS - BENEFIT PAY	3,366	3,618	3,889	4,181	4,495	4,832
151	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-52001-000	Operating	Operating	7.5%	HEALTH INSURANCE B.O.D.	56,109	60,317	64,841	69,704	74,932	80,552
152	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-52999-000	Operating	Operating	7.5%	BOARD OF DIRECTORS - FRINGE BENEFIT PA	13,681	14,707	15,810	16,996	18,271	19,641
153	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-53005-000	Operating	Operating	3.0%	MISC MATERIALS	733	755	778	801	825	850
154	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-53005-000	Operating	Operating	3.0%	DIRECTORS FEES	26,583	27,381	28,202	29,048	29,919	30,817
155	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-74001-000	Operating	Operating	3.0%	TRAVEL, SEMINARS, CONF, TRAINING	25,146	25,901	26,678	27,478	28,302	29,151
156	1	Water - Admin	101	5100	BOARD OF DIRECTORS	101-5100-74001-000	Operating	Operating	3.0%	EVENT FEES, CHAMBER MIXERS	2,191	2,257	2,325	2,395	2,467	2,541
General District - PUBLIC AFFAIRS																
157	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-50001-000	Operating	Operating	3.0%	PUBLIC AFFAIRS - REGULAR PAY	33,985	35,005	36,055	37,137	38,251	39,399
158	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-51999-000	Operating	Operating	7.5%	PUBLIC AFFAIRS - BENEFIT PAY	4,196	4,511	4,849	5,213	5,604	6,024
159	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-52999-000	Operating	Operating	7.5%	PUBLIC AFFAIRS - FRINGE BENEFIT PAY	22,115	23,774	25,557	27,474	29,535	31,750
160	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	PROMO ITEMS, EVENTS, OUTREACH	3,952	4,070	4,192	4,318	4,448	4,581
161	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	PRINTING SUPPLIES, AWARDS	718	740	762	785	809	833
162	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	CLASSROOM MATERIALS	2,155	2,220	2,287	2,356	2,427	2,500
163	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	BOTTLED WATER-CABOTS MUSEUM	10,777	11,110	11,453	11,776	12,129	12,493
164	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	CONSERVATION OUTREACH PROGRAM	8,822	9,061	9,306	9,557	9,814	10,077
165	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	EVENT FEES, CHAMBER MIXERS	1,078	1,110	1,143	1,177	1,212	1,248
166	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	UWMP COMPLIANCE - PROGRAM EXPENSES	11,855	12,210	12,576	12,953	13,342	13,742
167	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	ART SUPPLIES FOR LOBBY	539	555	572	589	607	625
168	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	UWMP COMPLIANCE - IMPL WATER WISE PRG	9,340	9,625	9,909	10,206	10,512	10,827
169	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	GRAPHIC ARTS CONSULTING	4,706	4,847	4,992	5,142	5,296	5,455
170	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES	1,437	1,480	1,524	1,570	1,617	1,666
171	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	SPANISH TRANSLATION	862	888	915	942	970	999
172	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	DATA COLLECTION - PUBLIC OUTREACH	3,664	3,774	3,887	4,004	4,124	4,248
173	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	GENERAL CONSULTING	4,311	4,440	4,573	4,710	4,851	4,997
174	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	CABLE	647	666	686	707	728	750
175	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	SPONSORSHIPS	2,155	2,220	2,287	2,356	2,427	2,500
176	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	GEN PUB OUTREACH - EMAIL DBASE	1,796	1,856	1,906	1,963	2,022	2,083
177	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	WEB DEVELOPMENT	17,962	18,501	19,056	19,628	20,217	20,824
178	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	PRINTING & POSTAGE - CCR	5,748	5,920	6,098	6,281	6,469	6,663
179	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	MATERIAL FOR LITERATURE RACK	503	518	534	550	567	584
180	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	PRINTED MATERIALS-GENERAL	4,131	4,255	4,383	4,514	4,649	4,788
181	1	Water - Admin	101	5120	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	BILLING INSERTS - NEWSLETTER ANNOUNCE	3,161	3,256	3,354	3,455	3,559	3,666
182	1															



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

Summary - Operating Fund																
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020						
1	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	#		Expense Code	Description	2015	2016	2017	2018	2019	2020						
11	2		Operating	Operating	-	-	-	-	-	-						
12			TOTAL		-	-	-	-	-	-						
13					-	-	-	-	-	-						
Summary - Restricted Reserve																
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020						
14	3		Operating	Operating	-	-	-	-	-	-						
15			TOTAL		-	-	-	-	-	-						
16					-	-	-	-	-	-						
Detail																
FUND	#	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020				
Detail																
General District - DATA PROCESSING																
245	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	FTP ASSESSOR DATABASE - APN	359	370	381	392	404	416
246	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #4	575	592	610	628	647	666
247	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #7	575	592	610	628	647	666
248	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	CODE SECTION 163 REPORTING	718	740	762	785	809	833
249	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #11	1,293	1,332	1,372	1,413	1,455	1,499
250	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56011-000	Operating	Operating	3.0%	TAX ROLL PREPARATION AD #12	1,437	1,480	1,524	1,570	1,617	1,666
251	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56181-000	Operating	Operating	3.0%	WIRELESS SUPPORT	862	888	915	942	970	999
252	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56181-000	Operating	Operating	3.0%	INTERNET ACCESS - SPRINT T1	18,680	19,241	19,818	20,413	21,025	21,655
253	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UNIDATA MAINTENANCE	6,897	7,104	7,317	7,537	7,763	7,996
254	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UNIDATA LICENSES	1,652	1,702	1,753	1,806	1,860	1,916
255	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH - PHONE SUPPORT	2,931	3,019	3,110	3,203	3,299	3,398
256	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	HACKER SAFE SUBSCRIPTION	704	725	747	769	792	816
257	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	FIREWALL SUPPORT/MAINTENANCE	503	518	534	550	567	584
258	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	ANNUAL MAINT FOR UNIDATA TOOLS	1,509	1,554	1,601	1,649	1,698	1,749
259	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH SUPPORT - WEB DEVELOPMENT	8,981	9,250	9,528	9,814	10,108	10,411
260	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	LASER/FICHE LICENSING & MAINT	3,233	3,330	3,430	3,533	3,639	3,748
261	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	VIPRE ANTIVIRUS	1,767	1,820	1,875	1,931	1,989	2,049
262	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH NETWORK SUPPORT	51,299	52,838	54,423	56,056	57,738	59,470
263	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	UMETECH SUPPORT - WORKSTATION	39,157	40,331	41,541	42,787	44,071	45,393
264	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56201-000	Operating	Operating	3.0%	SOFTWARE SUBS / SUPPORT BUP.WEBF.REA	3,449	3,552	3,659	3,769	3,882	3,998
265	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	REMIT PLUS - CHECK SCANNER MAINT	3,341	3,441	3,544	3,650	3,760	3,873
266	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	AUTODIALER MAINTENANCE	1,078	1,110	1,143	1,177	1,212	1,248
267	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	FTP SERVICE	431	444	457	471	485	500
268	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	MANAGER PLUS MAINTENANCE	1,078	1,110	1,143	1,177	1,212	1,248
269	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-56221-000	Operating	Operating	3.0%	MANAGED SERVICES	12,932	13,320	13,720	14,132	14,556	14,999
270	1	Water - Admin	101	5220	DATA PROCESSING	101-5220-74001-000	Operating	Operating	3.0%	EDUCATION/SEMINARS	2,155	2,220	2,287	2,356	2,427	2,500
General District - RISK MANAGEMENT																
271																
272	1	Water - Admin	101	5240	RISK MANAGEMENT	101-5240-50001-000	Operating	Operating	3.0%	RISK MANAGEMENT - REGULAR PAY	5,787	5,960	6,139	6,323	6,513	6,708
273	1	Water - Admin	101	5240	RISK MANAGEMENT	101-5240-51999-000	Operating	Operating	7.5%	RISK MANAGEMENT - BENEFIT PAY	962	1,034	1,112	1,195	1,285	1,381
274	1	Water - Admin	101	5240	RISK MANAGEMENT	101-5240-52999-000	Operating	Operating	7.5%	RISK MANAGEMENT - FRINGE BENEFIT PAY	3,909	4,202	4,517	4,856	5,220	5,612
General District - INSURANCE																
275																
276	1	Water - Admin	101	5260	INSURANCE	101-5260-72001-000	Operating	Operating	3.0%	LIABILITY INSURANCE	64,662	66,602	68,600	70,658	72,778	74,961
277	1	Water - Admin	101	5260	INSURANCE	101-5260-72021-000	Operating	Operating	3.0%	AUTO INSURANCE	6,121	6,305	6,494	6,689	6,890	7,097
278	1	Water - Admin	101	5260	INSURANCE	101-5260-72041-000	Operating	Operating	3.0%	PROPERTY INSURANCE	3,449	3,552	3,659	3,769	3,882	3,998
279	1	Water - Admin	101	5260	INSURANCE	101-5260-72061-000	Operating	Operating	3.0%	FIDELITY INSURANCE	560	577	594	612	630	649
280	1	Water - Admin	101	5260	INSURANCE	101-5260-72081-000	Operating	Operating	3.0%	INLAND MARINE	359	370	381	392	404	416
General District - AUDIT																
281																
282	1	Water - Admin	101	5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	ANNUAL AUDIT CONTRACT	14,369	14,800	15,244	15,701	16,172	16,657
283	1	Water - Admin	101	5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	STATE CONTROLLER REPORT	718	740	762	785	809	833
284	1	Water - Admin	101	5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	SINGLE AUDIT REPORT	718	740	762	785	809	833
285	1	Water - Admin	101	5280	AUDIT	101-5280-71001-000	Operating	Operating	3.0%	CONSULTANT - RATE REVIEW ASSISTANT	2,155	2,220	2,287	2,356	2,427	2,500
General District - LEGAL																
286																
287	1	Water - Admin	101	5300	LEGAL	101-5300-70001-000	Operating	Operating	3.0%	LEGAL	71,847	74,002	76,222	78,509	80,864	83,290
General District - GROUNDWATER GUARDIAN																
288																
289	1	Water - Admin	101	5320	GROUNDWATER GUARDIAN	101-5320-58001-000	Operating	Operating	3.0%	GROUNDWATER GUARDIAN	10,777	11,100	11,433	11,776	12,129	12,493
General District - DEPRECIATION																
290																
291	1		101	5340	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%	ADDITIONAL PROPERTY CLOSING	21,750	22,402	23,074	23,766	24,479	25,213
292	1		101	5340	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%	EXISTING PROPERTY CLOSING	122,752	126,435	130,228	134,135	138,159	142,304
General District - BENEFITS																
293																
294	1	Water - Admin	101	5380	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%	SICK LEAVE	89,333	92,013	94,773	97,616	100,544	103,560
295	1	Water - Admin	101	5380	BENEFITS	101-5380-51011-000	Operating	Operating	3.0%	W.C.I. INJURIES	718	740	762	785	809	833
296	1	Water - Admin	101	5380	BENEFITS	101-5380-51021-000	Operating	Operating	3.0%	VACATION	129,347	133,227	137,224	141,341	145,581	149,948
297	1	Water - Admin	101	5380	BENEFITS	101-5380-51031-000	Operating	Operating	3.0%	BEREAVEMENT	718	740	762	785	809	833
298	1															

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

Schedule A - 4

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	\$ 9,549,457							
3	Non Operating	Non Operating	-	-	-	-	-	-							
4	Minor Capital	Minor Capital	-	-	-	-	-	-							
5	Transfers	Transfers	-	-	-	-	-	-							
351	Existing Bond Debt Service	Existing Bond Debt Service	43,332	43,270	43,300	43,316	43,320	43,310							
6	New Bond Debt Service	New Bond Debt Service	115,799	244,470	726,197	812,244	883,167	948,412							
7	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-							
8	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 #	Expense Code	Description	2015	2016	2017	2018	2019	2020							
11	Operating	Operating	-	-	-	-	-	-							
12	Operating	Operating	-	-	-	-	-	-							
13	TOTAL		-	-	-	-	-	-							
Summary - Restricted Reserve															
FUND #	Expense Code	Description	2015	2016	2017	2018	2019	2020							
14	Operating	Operating	-	-	-	-	-	-							
15	Operating	Operating	-	-	-	-	-	-							
16	TOTAL		-	-	-	-	-	-							
Detail															
FUND #	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020				
17					Detail										
18					ELECTRICAL REPAIRS & UPGRADE	8,640	8,899	9,166	9,441	9,724	10,016				
348	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	CHLORINE TESTING/DPD REAGENT	1,400	1,442	1,485	1,530	1,576	1,623
349	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	CHECKMATE ANSWERING SERVICE	1,000	1,030	1,061	1,093	1,126	1,160
350	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	RESERVOIR SEISMIC VALVE MAINT	2,250	2,318	2,388	2,460	2,534	2,610
351	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	TELEMETRY SUPPORT SERVICE	5,000	5,150	5,305	5,464	5,628	5,797
352	Water - Pump	201	5440	PUMPING	201-5440-56011-000	Operating	Operating	3.0%	BOOSTER/WELL STATION REPAIRS	10,500	10,815	11,139	11,473	11,817	12,172
353	Water - Pump	201	5440	PUMPING	201-5440-56681-000	Operating	Operating	3.0%	LAB SERVICES FOR WELLS & RESEVOIRS	65,000	66,950	68,969	71,028	73,159	75,354
354	Water - Pump	201	5440	PUMPING	201-5440-60001-000	Operating	Operating	8.0%	ELECTRIC UTILITY	950,000	1,026,000	1,106,080	1,196,726	1,292,464	1,395,861
355	Water - Pump	201	5440	PUMPING	201-5440-60521-000	Operating	Operating	3.0%	CELL PHONE/EXTEL SERVICE	2,000	2,060	2,122	2,186	2,252	2,320
356	Water - Pump	201	5440	PUMPING	201-5440-74001-000	Operating	Operating	3.0%	TRAINING, SEMINARS & CERTIFICATES	4,700	4,841	4,986	5,136	5,290	5,449
357	Water - Pump	201	5440	PUMPING	201-5440-74001-000	Operating	Operating	3.0%	TRAINING, SEMINARS & CERTIFICATES	4,700	4,841	4,986	5,136	5,290	5,449
358					Water - DHS - TRANSMISSION & DISTRIBUTION	Any of this capitalized?									
359	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-50001-000	Operating	Operating	3.0%	TRANS & DIST - REGULAR PAY	314,876	324,322	334,052	344,074	354,396	365,028
360	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-50021-000	Operating	Operating	3.0%	TRANS & DIST - OVERTIME PAY	10,086	10,389	10,701	11,022	11,353	11,694
361	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-51999-000	Operating	Operating	7.5%	TRANS & DIST - BENEFIT PAY	72,250	77,669	83,494	89,756	96,488	103,725
362	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-52999-000	Operating	Operating	7.5%	TRANS & DIST - FRINGE BENEFIT PAY	230,077	247,333	265,883	285,824	307,261	330,306
363	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	BACKFLOW PROGRAM REPAIR MATE	1,800	1,854	1,910	1,967	2,026	2,087
364	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	DIG ALERT MARKING PAINT & FL	500	515	530	546	562	579
365	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	DECLORINATION SYSTEM LIQUID	1,000	1,030	1,061	1,093	1,126	1,160
366	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	TRAFFIC CONTROL	1,500	1,545	1,591	1,639	1,688	1,739
367	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	MURIATIC ACID (CLA-VAL MAINT)	150	155	160	165	170	175
368	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	CLA-VAL MAINTENANCE	7,000	7,210	7,426	7,649	7,878	8,114
369	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	MAINLINE LEAK REPAIR MATERIALS	10,000	10,300	10,609	10,927	11,255	11,593
370	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	METER SECURITY CABLES	1,500	1,545	1,591	1,639	1,688	1,739
371	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	REDI-CRETE 60# BAGS	600	618	637	656	676	696
372	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	PAINT (SPRAY & GALLONS)	2,000	2,060	2,122	2,186	2,252	2,320
373	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	FIELD SERVICE SUPPLIES	6,000	6,180	6,365	6,556	6,753	6,956
374	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	MATERIALS CHARGED DIRECT	200	206	212	218	225	232
375	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	NEW/REPLACEMENT HAND TOOLS	800	824	849	874	900	927
376	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	STREET SAW BLADES	5,000	5,150	5,305	5,464	5,628	5,797
377	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	RP INSTALLATION (UNDER 3')	2,400	2,472	2,546	2,622	2,701	2,782
378	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53005-000	Operating	Operating	3.0%	METER SUPPLY PARTS	2,400	2,472	2,546	2,622	2,701	2,782
379	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	ANGLE STOP REPLACEMENT	5,000	5,150	5,305	5,464	5,628	5,797
380	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	BLOW-OFF MAINTENANCE	2,500	2,575	2,652	2,732	2,814	2,898
381	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	SERVICE LINE REPLACEMENT/LEA	60,000	61,800	63,654	65,564	67,531	69,557
382	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	EMERGENCY REPAIRS	50,000	51,500	53,045	54,636	56,275	57,963
383	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	NON-INVENTORY REPAIR SUPPLIE	4,000	4,120	4,244	4,371	4,502	4,637
384	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	GATE VALVE REPLACEMENT/MAINT	10,000	10,300	10,609	10,927	11,255	11,593
385	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	METER RECAP MATERIALS	10,000	10,300	10,609	10,927	11,255	11,593
386	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53381-000	Operating	Operating	3.0%	FIRE HYDRANT MAINTENANCE	15,000	15,450	15,914	16,391	16,883	17,389
387	Water - T&D	201	5460	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	81,150
388	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53461-000	Operating	Operating	3.0%	TOOL REPLACEMENT	4,000	4,120	4,244	4,371	4,502	4,637
389	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53461-000	Operating	Operating	3.0%	METER READING EQUIP REPAIR/REPLACEME	500	515	530	546	562	579
390	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53461-000	Operating	Operating	3.0%	SMALL TOOL REPLACEMENT	800	824	849	874	900	927
391	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53601-000	Operating	Operating	3.0%	COLD MIX ASPHALT	15,000	15,450	15,914	16,391	16,883	17,389
392	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53601-000	Operating	Operating	3.0%	HOT MIX ASPHALT	100,000	103,000	106,090	109,273	112,551	115,928
393	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53621-000	Operating	Operating	3.0%	TYPE I BASE MATERIAL	3,500	3,605	3,713	3,824	3,939	4,057
394	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53701-000	Operating	Operating	3.0%	ENCROACHMENT PERMITS FOR CIT	15,000	15,450	15,914	16,391	16,883	17,389
395	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53701-000	Operating	Operating	3.0%	ANNUAL BLANKET PERMIT FOR CI	2,000	2,060	2,122	2,186	2,252	2,320
396	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-53701-000	Operating	Operating	3.0%	CERTIFICATION (NEW & RENEWAL	1,000	1,030	1,061	1,093	1,126	1,160
397	Water - T&D	201	5460	NSMISSION & DISTRIBU	201-5460-56011-000	Operating	Operating	3.0%	MAINLINE ABANDONMENT	7,000	7,210	7,426	7,649	7,878	8,114
398	Water - T&D	201	5460												

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

Summary - Operating Fund														
FUND #														
					Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	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	TOTAL	6,769,427	7,734,786	9,123,680	9,575,164	10,049,500	10,541,179		
Summary - Water Connection Fees														
FUND #					Expense Code	Description	2015	2016	2017	2018	2019	2020		
11	2				Operating	Operating	-	-	-	-	-	-		
12					TOTAL	TOTAL	-	-	-	-	-	-		
13					TOTAL	TOTAL	-	-	-	-	-	-		
Summary - Restricted Reserve														
FUND #					Expense Code	Description	2015	2016	2017	2018	2019	2020		
14	3				Operating	Operating	-	-	-	-	-	-		
15					TOTAL	TOTAL	-	-	-	-	-	-		
16					TOTAL	TOTAL	-	-	-	-	-	-		
Detail														
FUND #	Cost Allocation Code				Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
Detail														
Sewer - COLLECTION														
447	1	Sewer - Coll	301	5620	COLLECTION	301-5620-50001-000	Operating	Operating	3.0%	COLLECTION - REGULAR PAY	0	-	-	-
448	1	Sewer - Coll	301	5620	COLLECTION	301-5620-51999-000	Operating	Operating	3.0%	COLLECTION - BENEFIT PAY	0	-	-	-
449	1	Sewer - Coll	301	5620	COLLECTION	301-5620-52999-000	Operating	Operating	3.0%	COLLECTION - FRINGE BENEFIT	0	-	-	-
450	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	COLLECTION REPAIR MATERIALS	0	-	-	-
451	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	SMALL TOOLS	0	-	-	-
452	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	SOLVENT AND CHEMICALS	0	-	-	-
453	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	TRAFFIC CONES AND SIGNS	0	-	-	-
454	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	CCTV MAINTENANCE & REPAIRS	0	-	-	-
455	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53005-000	Operating	Operating	3.0%	1" X 600' JET HOSE	0	-	-	-
456	1	Sewer - Coll	301	5620	COLLECTION	301-5620-53401-000	Operating	Operating	3.0%	MANHOLE REPAIRS	0	-	-	-
457	1	Sewer - Coll	301	5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES (CCTV)	0	-	-	-
458	1	Sewer - Coll	301	5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	DOS PALMAS L.S. EMERGENCY GE	0	-	-	-
459	1	Sewer - Coll	301	5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	COLLECTION SYSTEM ANNUAL DIS	0	-	-	-
460	1	Sewer - Coll	301	5620	COLLECTION	301-5620-56011-000	Operating	Operating	3.0%	PEST CONTROL	0	-	-	-
461	1	Sewer - Coll	301	5620	COLLECTION	301-5620-59001-000	Operating	Operating	3.0%	M.L. & L.M. INTERSECTION (48	0	-	-	-
462	1	Sewer - Coll	301	5620	COLLECTION	301-5620-59001-000	Operating	Operating	3.0%		0	-	-	-
Sewer - TREATMENT														
463	1	Sewer - Treat	301	5640	TREATMENT	301-5640-50001-000	Operating	Operating	3.0%	TREATMENT - REGULAR PAY	0	-	-	-
464	1	Sewer - Treat	301	5640	TREATMENT	301-5640-50021-000	Operating	Operating	3.0%	TREATMENT - OVERTIME PAY	0	-	-	-
465	1	Sewer - Treat	301	5640	TREATMENT	301-5640-51999-000	Operating	Operating	3.0%	TREATMENT - BENEFIT PAY	0	-	-	-
466	1	Sewer - Treat	301	5640	TREATMENT	301-5640-52999-000	Operating	Operating	3.0%	TREATMENT - FRINGE BENEFIT	0	-	-	-
467	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	HORTON PLANT (PAPER SUPPLIES)	0	-	-	-
468	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	LABORATORY GLASSWARE	0	-	-	-
469	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	HORTON PLANT (JANITORIAL SUPPLIES)	0	-	-	-
470	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	SMALL TOOLS	0	-	-	-
471	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	SOLVENTS AND CHEMICALS	0	-	-	-
472	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	MISC LABORATORY	0	-	-	-
473	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	PLANT WASHDOWN HOSES AND NOZ	0	-	-	-
474	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	AUTO SAMPLER	0	-	-	-
475	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53005-000	Operating	Operating	3.0%	DIESEL FUEL - DOS PALMAS GEN	0	-	-	-
476	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53341-000	Operating	Operating	3.0%	DIESEL FUEL - HORTON GENERAT	0	-	-	-
477	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53341-000	Operating	Operating	3.0%	OIL AND GREASE	0	-	-	-
478	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53361-000	Operating	Operating	3.0%	PLANT MAINTENANCE MATERIALS	0	-	-	-
479	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53401-000	Operating	Operating	3.0%	V-BELTS	0	-	-	-
480	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53401-000	Operating	Operating	3.0%	WWTP BLDG MAINTENANCE	0	-	-	-
481	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53421-000	Operating	Operating	3.0%	VALVE REPLACEMENT	0	-	-	-
482	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	LABORATORY CERTIFICATION	0	-	-	-
483	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	DMV CLASS B LICENSE RENEWAL	0	-	-	-
484	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	DEPT OF ENV HEALTH HAZMAT PE	0	-	-	-
485	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	CERTIFICATE APPLICATION & TE	0	-	-	-
486	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	SCAQMID PERMITS	0	-	-	-
487	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	RWQCB STORM PERMIT	0	-	-	-
488	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	CERTIFICATE RENEWALS	0	-	-	-
489	1	Sewer - Treat	301	5640	TREATMENT	301-5640-53701-000	Operating	Operating	3.0%	RWQCB HORTON AND DESERT CRES	0	-	-	-
490	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	OUTSIDE SERVICES	0	-	-	-
491	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	AUTO SAMPLER REPAIR PARTS	0	-	-	-
492	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ELECTRICAL MAINT/ANNUAL GLEA	0	-	-	-
493	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	CHECKMATE ANSWERING SERVICE	0	-	-	-
494	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ROUTINE LABORATORY TESTING	0	-	-	-
495	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	LAB SCALE/MOISTURE ANALYZER	0	-	-	-
496	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	DO METER SERVICE/REPAIR	0	-	-	-
497	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	STANDBY GENERATOR MAINTENANC	0	-	-	-
498	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ATMOS. DETECTOR REPAIR/REPLACE	0	-	-	-
499	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56581-000	Operating	Operating	3.0%	ADT SECURITY - HORTON	0	-	-	-
500	1	Sewer - Treat	301	5640	TREATMENT	301-5640-56581-000	Operating	Operating	3.0%	ADT SECURITY - DESERT CREST	0	-	-	-
501	1	Sewer - Treat	301	5640	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	SLUDGE DISPOSAL	0	-	-	-
502	1	Sewer - Treat	301	5640	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	ELECTRIC UTILITY	0	-	-	-
503	1	Sewer - Treat	301	5640	TREATMENT	301-5640-60501-000	Operating	Operating	3.0%	TELEPHONE SERVICE	0	-	-	-
504	1	Sewer - Treat	301	5640	TREATMENT	301-5640-60501-000	Operating	Operating	3.0%	CELL PHONE SERVICE	0	-	-	-
505	1	Sewer - Treat	301	5640	TREATMENT	301-5640-60521-000	Operating	Operating	3.0%	T1 LINE - ACCESS SERVICE	0	-	-	-
506	1	Sewer - Treat	301	5640	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	CORBBS AWARD FUNCTION	0	-	-	-
507	1	Sewer - Treat	301	5640	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	0	-	-	-
508	1	Sewer - Treat	301	5640	TREATMENT	301-5640-76001-000	Operating	Operating	3.0%	CWEA/CORBBS DUES	0	-	-	-
509	1	Sewer - Treat	301	5640	TREATMENT	301-5640-76001-000	Operating	Operating	3.0%		0	-	-	-
Sewer - STANDBY OVERTIME														
510	1	Sewer - Admin	301	5680	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	3.0%	STANDBY - OVERTIME PAY	0	-	-	-
511	1	Sewer - Admin	301	5680	STANDBY OVERTIME	301-5680-50021-000	Operating	Operating	3.0%		0	-	-	-
Sewer - TAX ROLL PREP - STDBY														
512	1	Sewer - Admin	301	5700	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	3.0%	TAX ROLL PREP - STANDBY	0	-	-	-
513	1	Sewer - Admin	301	5700	TAX ROLL PREP - STDBY	301-5700-68003-000	Operating	Operating	3.0%		0	-	-	-
Sewer - DEPRECIATION														
514	1	Sewer - Admin	301	5720	DEPRECIATION	301-5720-80001-000	Operating	Operating	3.0%	EXISTING PROPERTY 6/30/14	0	-	-	-
515	1	Sewer - Admin	301	5720	DEPRECIATION	301-5720-80001-000	Operating	Operating	3.0%	ADDITIONAL PROPERTY CLOSING 6/30/14	0	-	-	-
516	1	Sewer - Admin	301	5720	DEPRECIATION	301-5720-80001-000	Operating	Operating	3.0%		0	-	-	-
Sewer - OTHER EXPENSES														
517	1	Sewer - Admin	301	5760	OTHER EXPENSES	301-5760-56161-000	Operating	Operating	3.0%	COUNTY ADMIN FEE (1/4% OF 252,883)	0	-	-	-
518	1	Sewer - Admin	301	5760										

	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		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		TOTAL		-	-	-	-	-	-			
	Summary - Restricted Reserve													
	FUND													
14	#	Expense Code		Description		2015	2016	2017	2018	2019	2020			
15	3	Operating		Operating		-	-	-	-	-	-			
16		TOTAL		TOTAL		-	-	-	-	-	-			
	Detail													
	FUND #	Cost Allocation Code		Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020	
17	#						Detail							
18							LaSalle AD #11 Ph II	-	-	-	-	-	-	
551							LaSalle 5.3m	-	-	-	-	-	-	
552							LaSalle AD #12 Ph I	-	-	-	-	-	-	
553							LaSalle AD #12 Ph II	-	-	-	-	-	-	
554							Kansas State Bank	-	-	-	-	-	-	
555								-	-	-	-	-	-	
556	1	Water - SOS	201 xxxx xxxxxx	xxxxxx	xxxxxx	1q Bond Debt	1nq Bond Debt S	0.0%	13,177	12,702	12,208	11,692	11,155	10,595
557							Holman Capital / Bank of Rio Vista	-	-	-	-	-	-	
558							CSWRCB SRF	-	-	-	-	-	-	
							City National AD #12, D1	-	-	-	-	-	-	
559							Chromium 6 O&M Costs							
560	1	Water - Treat		Operating	Operating	3.0%	Chrome Well # 22 Treatment	0	0	0	0	0	0	
561	1	Water - Treat		Operating	Operating	3.0%	Chrome Well # 24 Treatment	0	0	0	0	0	0	
562	1	Water - Treat		Operating	Operating	3.0%	Chrome Well # 27 Treatment	0	0	280,750	280,750	289,173	297,848	
563	1	Water - Treat		Operating	Operating	3.0%	Chrome Well # 29 Treatment	0	0	280,750	280,750	289,173	297,848	
564	1	Water - Treat		Operating	Operating	3.0%	Chrome Well # 37 Treatment	0	0	0	0	0	0	
565	1	Water - New Bond DS			New Bond Debt Ser	v Bond Debt Ser	0.0%	New Debt Service - Revenue Bonds	115,799	244,470	726,197	812,244	883,167	948,412
566	1	Water - Admin		Operating	Operating	3.0%	Additional Labor Costs (Fully Loaded)		525,000	540,750	556,973	573,682	590,892	

**Mission Springs Water District**  
Water CIP

<b>Cost Escalation Factor</b>	<b>3.00%</b>
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Line No:	Description	2015	2016	2017	2018	2019	2020
1	<b>Capital Projects</b>						
2	<b>Production</b>						
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	<b>Treatment</b>						
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	<b>Conveyance/Transmission</b>						
24	Project # 1 - 12" Pipeline (Garnet Booster to Z913 Res)	-	-	-	-	-	-
25	Project # 3 - 16" Pipeline (Dillion and Karen to Z1070 I	-	-	-	-	-	-
26	Project # 5 - 16" Pipeline (Hacienda to Quail Res)	-	-	-	-	-	-
27	Project # 16 - 8" Pipeline (HD Res and Booster)	-	-	-	-	-	-
28	Project # 18 - 12" thru 20" Pipeline (1400 Zone Well to	-	-	-	-	-	-
29	Project # 19 - 24" Pipeline (8th St and Little Moronga t	-	-	-	-	-	-
30	Project # 20 - 24" Pipeline (Terrace Res to 1400 Zone	-	-	-	-	-	-
31	Project # 21 - 24" Pipeline (Pierson to 1400 Zone Res	-	-	-	-	-	-

**Mission Springs Water District**  
Water CIP

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

**Mission Springs Water District**  
Water CIP

<b>Cost Escalation Factor</b>	<b>3.00%</b>
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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	<b>Boosters</b>						
68	Project # 4 - Garnet Booster Station	-	-	-	-	-	-
69	Project # 12 - High Desert View Booster Station	-	-	-	-	-	-
70	Project # 41 - Future High Northridge Booster Station	-	-	-	-	-	-
71	Project # 46 - Future Z1800 Booster Station	-	-	-	-	-	-
72	Project # 59 - Future Cottonwood Zone Emergency Bc	-	-	-	-	-	-
73							
74							
75	<b>Total</b>	<b>\$ 1,650,000</b>	<b>\$ 1,833,400</b>	<b>\$ 6,864,023</b>	<b>\$ 1,256,636</b>	<b>\$ 1,857,090</b>	<b>\$ 2,179,435</b>

**Mission Springs Water District**  
CIP Funding

Line No:		2015	2016	2017	2018	2019	2020
1	<b>Capital Project Costs</b>	<b>\$ 1,650,000</b>	<b>\$ 1,833,400</b>	<b>\$ 6,864,023</b>	<b>\$ 1,256,636</b>	<b>\$ 1,857,090</b>	<b>\$ 2,179,435</b>
2							
3							
4	<b>Funding Sources</b>						
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	<b>Total Project Funding</b>	<b>\$ 1,650,000</b>	<b>\$ 1,833,400</b>	<b>\$ 6,864,023</b>	<b>\$ 1,256,636</b>	<b>\$ 1,857,090</b>	<b>\$ 2,179,435</b>
12	<b>Variance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **Appendix B – Sewer Rate Study Schedules**

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

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

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

<b>BEGINNING BALANCES</b>					
Line No:		Operating Fund	Restricted Reserve	Grants	NEW DEBT - Assessment Funded
1	<b>CURRENT ASSETS:</b>				
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			
	<b>RESTRICTED ASSETS:</b>				
	Cash	\$ 577,041			
9	<b>Total Current Assets</b>	<b>\$ 3,058,478</b>	<b>\$ 577,041</b>	<b>\$ -</b>	<b>\$ 2,625,000</b>
	<b>CURRENT LIABILITIES:</b>				
10	Accounts payable	\$ 222,254			
11	Accrued expenses	308,195			
12	Customer deposits	-			
13	Current portion of long-term debt	462,536			
14	<b>Total Current Liabilities</b>	<b>\$ 992,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Adjustments by JV:</b>				
15	Removal of Inventories (Not Liquid)	(97,523)			
16	Removal of Restricted Cash for Capital	(577,041)			
17	<b>Net Adjustments</b>	<b>\$ (674,564)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
18	<b>Net Beginning Balances (Curr Assets less Current Liabilities - with Adjustments)</b>	<b>\$ 1,390,929</b>	<b>\$ 577,041</b>	<b>\$ -</b>	<b>\$ 2,625,000</b>

**Mission Springs Water District**  
Sewer Revenue

Line No.	Summary								
	Code	Description	2015	2016	2017	2018	2019	2020	
1	RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882	
2	OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390	
3	TRIN	Transfers In	-	-	-	-	-	-	
4	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-	
5	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-	
6	Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-	
7	Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-	
8	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000	
9	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-	
10	INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000	
11	INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-	
12	INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-	
13									
	Detail								
	Code	Description	2015	2016	2017	2018	2019	2020	
14	RR1 - BEFORE GROWTH AND RATE INCR	<b>Operating Fund</b>							
15									
16		Sewer Rate Revenue	\$ 3,775,588	\$ 3,775,588	\$ 4,190,903	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	
17		Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18		Revenue Increase	0.00%	11.00%	11.00%	11.00%	5.00%	5.00%	
19		Pct of Year Revenue Increase Effective	100.00%	33.33%	100.00%	100.00%	100.00%	100.00%	
20	RR1	Total Sewer Rate Revenue - After Revenue Increase	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882	
21		<b>GENERAL DISTRICT</b>							
22	TRIN	LOCAL GRANT REVENUE	-	-	-	-	-	-	
23	OR	S.B.E. PROP TAX	16,311	16,311	16,311	16,311	16,311	16,311	
24	OR	HOMEOWNERS PROP TAX STMT O.C	1,702	1,702	1,702	1,702	1,702	1,702	
25	OR	UNSECURED PROP TAX STMT O.C.	6,369	6,369	6,369	6,369	6,369	6,369	
26	OR	SECURED PROP TAX STMT O.C.	113,399	113,399	113,399	113,399	113,399	113,399	
27	OR	BBVA COMPASS ACCOUNT ANALYSI	502	502	502	502	502	502	
28		LAIF INTEREST EARNED NON-RES	6,270	6,270	6,270	6,270	6,270	6,270	
29		LAIF INTEREST EARNED CAPITAL	1,097	1,097	1,097	1,097	1,097	1,097	
30		<b>WATER DISTRICT - DHS</b>							
31	NA	WATER SERVICE CHARGE RESIDENT	-	-	-	-	-	-	
32	NA	WATER SERVICE CHARGE COMMERCIAL	-	-	-	-	-	-	
33	NA	METER CHARGE LANDSCAPE & IRRIGATION	-	-	-	-	-	-	
34	NA	WATER SERVICE CHARGE CONSTRUCTION	-	-	-	-	-	-	
35	NA	WATER CONSUMPTION CHARGE RESIDENTIAL	-	-	-	-	-	-	
36	NA	WATER CONSUMPTION CHARGE COMMERCIAL	-	-	-	-	-	-	
37	NA	CONSUMPTION CHARGE LANDSCAPE	-	-	-	-	-	-	
38	NA	WATER CONSUMPTION CHARGE CONSTRUCTION	-	-	-	-	-	-	
39	NA	RECONNECT/DISCONNECT FEES	-	-	-	-	-	-	
40	NA	BACKFLOW MAINTENANCE FEES	-	-	-	-	-	-	
41	NA	R.P. DEVICES & DBL CHECK INS	-	-	-	-	-	-	
42	NA	FIRE FLOW CHARGES	-	-	-	-	-	-	
43	NA	FIRE FLOW TESTING	-	-	-	-	-	-	
44	NA	UNAUTHORIZED WATER USE PENAL	-	-	-	-	-	-	
45	NA	RETURNED CHECK SERVICE CHARGES	-	-	-	-	-	-	
46	NA	DELINQUENT CHARGES	-	-	-	-	-	-	
47	NA	LIEN FEES RECORDING/RELEASE	-	-	-	-	-	-	
48	NA	WATER STANDBY CHARGES (26.80	-	-	-	-	-	-	
49	NA	SITE RENT MWVE DISH - COX GA	-	-	-	-	-	-	
50	NA	SITE RENT MWVE DISH - T MOBL	-	-	-	-	-	-	
51	NA	INFILL (10 X 4353)	-	-	-	-	-	-	
52	NA	NON-RESTRICTED INTEREST INCOME	-	-	-	-	-	-	
53	NA	LAIF INTEREST INCOME CAPITAL	-	-	-	-	-	-	
54	NA	04-4866 SECURED PROP TAX SEC	-	-	-	-	-	-	
55	NA	04-4853 S.B.E. PROPERTY TAX	-	-	-	-	-	-	
56	NA	04-4853 UNSECURED PROP TAX SEC	-	-	-	-	-	-	
57	NA	04-4856 SECURED PROP TAX SEC	-	-	-	-	-	-	
58	NA	04-4856 UNSECURED PROP TAX S	-	-	-	-	-	-	
59	NA	04-4855 UNSECURED PROP TAX S	-	-	-	-	-	-	
60	NA	04-4855 HOMEOWNERS PROP TAX	-	-	-	-	-	-	
61	NA	04-4855 SECURED PROP TAX SEC	-	-	-	-	-	-	
62	NA	04-4856 HOMEOWNERS PROP TAX	-	-	-	-	-	-	
63	NA	04-4854 HOMEOWNERS PROP TAX	-	-	-	-	-	-	
64	NA	04-4866 HOMEOWNERS PROP TAX	-	-	-	-	-	-	
65	NA	04-4866 UNSECURED PROP TAX S	-	-	-	-	-	-	
66	NA	04-4853 HOMEOWNERS PROP TAX	-	-	-	-	-	-	
67	NA	04-4854 UNSECURED PROP TAX SEC	-	-	-	-	-	-	
68	NA	04-4854 SECURED PROP TAX SEC	-	-	-	-	-	-	
69	NA	04-4853 SECURED PROP TAX SEC	-	-	-	-	-	-	
70		<b>WATER DISTRICT -IDE</b>							
71	NA	WATER SERVICE CHARGE RESIDEN	-	-	-	-	-	-	
72	NA	WATER SERVICE CHARGE COMMERC	-	-	-	-	-	-	
73	NA	WATER CONSUMPTION CHARGE RES	-	-	-	-	-	-	
74	NA	WATER CONSUMPTION CHARGE COM	-	-	-	-	-	-	
75	NA	RECONNECT/DISCONNECT FEES	-	-	-	-	-	-	
76	NA	BACKFLOW MAINTENANCE FEES	-	-	-	-	-	-	

**Mission Springs Water District**  
Sewer Revenue

	Summary								
1		Code	Description	2015	2016	2017	2018	2019	2020
2		RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
3		OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
4		TRIN	Transfers In	-	-	-	-	-	-
5		Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
6		Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
7		Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-
8		Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-
9		INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000
10		INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
11		INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000
12		INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-
13		INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-
	Detail								
		Code	Description	2015	2016	2017	2018	2019	2020
14		NA	FIRE FLOW CHARGES	-	-	-	-	-	-
77		NA	FIRE FLOW TESTING	-	-	-	-	-	-
78		NA	RETURNED CHECK SERVICE CHARG	-	-	-	-	-	-
79		NA	DELINQUENT CHARGES	-	-	-	-	-	-
80		NA	LIEN RECORDING/RELEASE FEES	-	-	-	-	-	-
81		NA	WATER STANDBY CHARGES (26.80	-	-	-	-	-	-
82		NA	LAIF INTEREST INCOME CAPITAL	-	-	-	-	-	-
83		NA	S.B.E. PROP TAX SEC EST	-	-	-	-	-	-
84		NA	04-4867 SECURED PROP TAX SEC	-	-	-	-	-	-
85		NA	04-4867 HOMEOWNERS PROP TAX	-	-	-	-	-	-
86		NA	04-4867 UNSECURED PROP TAX S	-	-	-	-	-	-
87		NA							
88			SEWER DISTRICT	-					
89	Rate Revenue - Captured Above		RESIDENTIAL SEWER SERVICE	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000
90	Rate Revenue - Captured Above		COMMERCIAL SEWER SERVICE	640,000	640,000	640,000	640,000	640,000	640,000
91	OR		SEWER STANBY CHARGES @ \$10	12,000	12,000	12,000	12,000	12,000	12,000
92	OR		FATS, OIL & GREASE PERMITS	3,000	3,000	3,000	3,000	3,000	3,000
93	OR		INFILL CONNECTIONS (5 @ \$2520)	12,600	12,600	12,600	12,600	12,600	12,600
94	OR		FRONT FOOTAGE	913,848	-				
95			this is interfund stuff - bal to zero in om exp						
96	THIS IS DEBT SVC - NA		INT EARNED AD #12 BONDS OWNERS PHASE V	35,064	35,064	35,064	35,064	35,064	35,064
97	THIS IS DEBT SVC - NA		INTEREST EARNED NON-RESTRICT	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
98	THIS IS DEBT SVC - NA		INT EARNED AD #12 BONDS OWNE	8,410	8,410	8,410	8,410	8,410	8,410
99	THIS IS DEBT SVC - NA		INT EARNED AD #12 BONDS OWNE	48,970	48,970	48,970	48,970	48,970	48,970
100	THIS IS DEBT SVC - NA		INT EARNED AD #11 BONDS OWNE	32,950	32,950	32,950	32,950	32,950	32,950
101	THIS IS DEBT SVC - NA		INT EARNED AD #11 BONDS OWNE	37,264	37,264	37,264	37,264	37,264	37,264
102	THIS IS DEBT SVC - NA		INT EARNED AD #12 BONDS OWNE	61,480	61,480	61,480	61,480	61,480	61,480
103	THIS IS DEBT SVC - NA		INT EARNED AD #12 BONDS OWNE	100,474	100,474	100,474	100,474	100,474	100,474
104	THIS IS DEBT SVC - NA		INT EARNED FINANCIAL ASSISTA	1,200	1,200	1,200	1,200	1,200	1,200
105	OR		LAIF INT EARNED CAPITAL RESE	12,400	12,400	12,400	12,400	12,400	12,400
106	OR		04-4869 SEC PROP TAX STMT O.	239,639	239,639	239,639	239,639	239,639	239,639
107	OR		04-4869 S.B.E. PROPERTY TAX	23,411	23,411	23,411	23,411	23,411	23,411
108	OR		04-4869 HOMEOWNERS PROP TAX	3,597	3,597	3,597	3,597	3,597	3,597
109	OR		04-4869 UNSECURED PROP TAX S	12,460	12,460	12,460	12,460	12,460	12,460
110	Moved to own fund		STATE REVENUE GRANT		see below	for D2 and J1 projects and solar project			
111	OR		Assessment District Revenue - MATT WILL PROVIDE DETAI	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
112			Detailed Assessment District Revenue Projections from Staff						
113			AD #4	7,000	7,000	7,000	7,000	7,000	7,000
114			AD #7	10,000	10,000	10,000	10,000	10,000	10,000
115			ID-E	n/a	n/a	n/a	n/a	n/a	n/a
116			AD #11-Ph1	104,000	104,000	104,000	104,000	104,000	104,000
117			AD #11-Ph2	124,000	124,000	124,000	124,000	124,000	124,000
118			LM Sewer	n/a	n/a	n/a	n/a	n/a	n/a
119			AD #12-Ph1	133,000	133,000	133,000	133,000	133,000	133,000
120			AD #12-Ph2	104,000	104,000	104,000	104,000	104,000	104,000
121			Belt Press	n/a	n/a	n/a	n/a	n/a	n/a
122			80 Acres Land	n/a	n/a	n/a	n/a	n/a	n/a
123			AD #12-Ph3	17,000	17,000	17,000	17,000	17,000	17,000
124			AD #12-Ph4	297,000	297,000	297,000	297,000	297,000	297,000
125			AD #12-Ph5	85,000	85,000	85,000	85,000	85,000	85,000
126			AD #12-Ph6	190,000	190,000	190,000	190,000	190,000	190,000
127			Total	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
128			Interest Earning Calculation						
129			Average Balance	\$ 695,000	\$ 1,426,000	\$ 2,171,000	\$ 696,000	\$ 722,000	\$ 749,000
130			Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
131	INT - Fund 1		Projected Interest Earnings	\$ 2,000	\$ 4,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
132			Sewer Connection Fee Fund						
133			Operating Revenue						
134			Non Operating Revenue	-	-	-	-	-	-
135			Transfers In	-	-	-	-	-	-
136	Sources - Fund 2		Total Sources	-	-	-	-	-	-

**Mission Springs Water District**  
Sewer Revenue

Schedule A - 3

Line No:	Summary							
	Code	Description	2015	2016	2017	2018	2019	2020
1	RR1	Sewer Rate Revenue	\$ 3,775,588	\$ 3,914,026	\$ 4,651,902	\$ 5,163,611	\$ 5,421,792	\$ 5,692,882
2	OR	Other Operating Revenue	2,442,238	1,528,390	1,528,390	1,528,390	1,528,390	1,528,390
3	TRIN	Transfers In	-	-	-	-	-	-
4	Sources - Fund 2	Sources of Funds - Fund 2	-	-	-	-	-	-
5	Sources - Fund 3	Sources of Funds - Fund 3	-	-	-	-	-	-
6	Sources - Fund 4	Sources of Funds - Fund 4	-	6,605,000	-	-	-	-
7	Sources - Fund 5	Sources of Funds - Fund 5	-	-	-	-	-	-
8	INT - Fund 1	Interest Earnings - Fund 1	2,000	4,000	5,000	2,000	2,000	2,000
9	INT - Fund 2	Interest Earnings - Fund 2	-	-	-	-	-	-
10	INT - Fund 3	Interest Earnings - Fund 3	1,000	1,000	1,000	1,000	1,000	1,000
11	INT - Fund 4	Interest Earnings - Fund 4	-	-	-	-	-	-
12	INT - Fund 5	Interest Earnings - Fund 5	3,000	3,000	-	-	-	-
13								
	<b>Detail</b>							
14		Interest Earnings Calculation						
137		Average Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
139	INT - Fund 2	Projected Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140								
141		<b>Restricted Reserve</b>						
142		Operating Revenue						
143		Non Operating Revenue	-	-	-	-	-	-
144		Transfers In	-	-	-	-	-	-
145	Sources - Fund 3	Total Sources	-	-	-	-	-	-
146		Interest Earnings Calculation						
147		Average Balance	\$ 289,000	\$ 289,000	\$ 290,000	\$ 290,000	\$ 291,000	\$ 291,000
148		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
149	INT - Fund 3	Projected Interest Earnings	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
150		<b>Grants</b>						
151		Operating Revenue	-	6,605,000	for D2 and J1 projects and solar project			
152		Non Operating Revenue	-	-	-	-	-	-
153		Transfers In	-	-	-	-	-	-
154	Sources - Fund 4	Total Sources	-	6,605,000	-	-	-	-
155		Interest Earnings Calculation						
156		Average Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
158	INT - Fund 4	Projected Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159		<b>NEW DEBT - Assessment Funded</b>						
160		Operating Revenue						
161		Non Operating Revenue	-	-	-	-	-	-
162		Transfers In	-	-	-	-	-	-
163	Sources - Fund 5	Total Sources	-	-	-	-	-	-
164		Interest Earnings Calculation						
165		Average Balance	\$ 1,313,000	\$ 1,314,000	\$ -	\$ -	\$ -	\$ -
166		Assumed Interest Earnings Rate	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
167	INT - Fund 5	Projected Interest Earnings	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -

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

Summary - Operating Fund												
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	1		Operating	Operating	2,417,560	2,683,400	2,793,615	2,888,348	2,997,861	3,112,449		
2	1		Non Operating	Non Operating								
3	1		Minor Capital	Minor Capital								
4	1		Transfers	Transfers								
5	1		Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021		
6	1		New Bond Debt Service	New Bond Debt Service			577,705	1,640,880	1,738,551	1,778,317		
7	1		Existing SRF Debt Service	Existing SRF Debt Service								
8	1		New SRF Debt Service	New SRF Debt Service								
9	1		TOTAL	TOTAL	3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787		
Summary - Sewer Connection Fee Fund												
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	2		Operating	Operating								
2	2		TOTAL	TOTAL								
Summary - Restricted Reserve												
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	3		Operating	Operating								
2	3		TOTAL	TOTAL								
Summary - Grants												
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	4		Operating	Operating								
2	4		TOTAL	TOTAL								
Summary - NEW DEBT - Assessment Funded												
FUND	#		Expense Code	Description	2015	2016	2017	2018	2019	2020		
1	5		Operating	Operating								
2	5		TOTAL	TOTAL								
Detail												
FUND	#	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
1						General District - CUSTOMER ACCOUNTS						
2	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5001-000	Operating	Operating	3.0%	CUSTOMER ACCOUNTS - REGULAR	49,889	51,386	52,928	54,516
3	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5199-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - BENEFIT	12,160	13,072	14,052	15,106
4	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5299-000	Operating	Operating	7.5%	CUSTOMER ACCOUNTS - FRINGE B	35,941	38,336	41,534	44,649
5	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5601-100	Operating	Operating	3.0%	CHECK/SCANNER MAINTENANCE	211	217	224	231
6	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5601-100	Operating	Operating	3.0%	INFOSEND BILLING OUTSOURCING	28,153	28,998	29,868	30,764
7	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5601-100	Operating	Operating	3.0%	NOTARY DUES, INSURANCE & SUP	84	87	90	93
8	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5601-100	Operating	Operating	3.0%	CHECK/SCANNER PAYMENT SERVICES	225	232	239	246
9	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5601-100	Operating	Operating	3.0%	MASTER METER COMPUTER SUPPORT	985	1,015	1,045	1,076
10	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5602-100	Operating	Operating	3.0%	FORMS, ENVELOPES	1,126	1,160	1,195	1,231
11	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5602-100	Operating	Operating	3.0%	TRAINING & SEMINARS - FRONT	704	725	747	769
12	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5602-100	Operating	Operating	3.0%	LIEN RELEASES, COLLECTION CO	84	87	90	93
13	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5602-100	Operating	Operating	3.0%	TAX ROLL PREP - DELINQUENT ASSMNT	338	348	358	369
14	1	Sewer - CS	CUSTOMER ACCOUNTS	101-5000-5602-100	Operating	Operating	3.0%	TOTAL	1,126	1,160	1,195	1,231
15						General District - BUILDINGS & GROUNDS						
16	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5001-000	Operating	Operating	3.0%	BUILDING & GROUNDS - REGULAR	10,180	10,485	10,800	11,124
17	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5199-000	Operating	Operating	7.5%	BUILDING & GROUNDS - BENEFIT	2,439	2,622	2,819	3,030
18	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5299-000	Operating	Operating	7.5%	BUILDING & GROUNDS - FRINGE	7,309	7,858	8,447	9,081
19	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	SHOP BUILDING REPAIR MATERIALS	845	870	896	923
20	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	ADMIN BUILDING ELECTRICAL REPAIR	338	348	358	369
21	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	SHOP BUILDING ELECTRICAL REPAIR	282	290	299	308
22	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	SWAMP COOLER REPAIR MATERIAL	282	290	299	308
23	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	REMOTE/OTHER SITES MAINT.	1,126	1,160	1,195	1,231
24	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	REMOTE GATE OPENERS	141	145	149	153
25	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	KEY/MASTER LOCKS	1,042	1,073	1,105	1,138
26	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	IRRIGATION SUPPLIES	169	174	179	184
27	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	ADMIN BUILDING REPAIR MATERIALS	5,349	5,510	5,675	5,845
28	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5300-000	Operating	Operating	3.0%	CONTRACT LABOR - BLDGS & GROUNDS	8,446	8,659	8,890	9,139
29	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5601-100	Operating	Operating	3.0%	ADMIN BUILDING CLEANING SERV	7,038	7,249	7,466	7,690
30	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5630-000	Operating	Operating	3.0%	ADMIN PEST CONTROL	338	348	358	369
31	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5630-000	Operating	Operating	3.0%	DISTRICT YARD PEST CONTROL	253	261	269	277
32	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5651-000	Operating	Operating	3.0%	ADT SECURITY - ADMIN BLDG	1,774	1,827	1,882	1,938
33	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5660-000	Operating	Operating	3.0%	DESERT VALLEY DISPOSAL - ADM	1,267	1,305	1,344	1,384
34	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-5660-000	Operating	Operating	3.0%	SWAMP FEES	141	145	149	153
35	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-7400-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	1,295	1,334	1,374	1,415
36	1	Sewer - Admin	BUILDINGS & GROUNDS	101-5020-7400-000	Operating	Operating	3.0%	TOTAL	1,295	1,334	1,374	1,415
37						General District - VEHICLE MAINTENANCE						
38	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5001-000	Operating	Operating	3.0%	VEHICLE MAINTENANCE - REGULAR PAY	3,062	3,154	3,249	3,346
39	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5199-000	Operating	Operating	7.5%	VEHICLE MAINTENANCE - BENEFIT PAY	734	789	846	902
40	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5299-000	Operating	Operating	7.5%	VEHICLE MAINTENANCE - FRINGE BENEFIT PAY	2,199	2,364	2,541	2,732
41	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5301-000	Operating	Operating	3.0%	UNLEADED GASOLINE	23,330	24,648	25,387	26,149
42	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5301-000	Operating	Operating	3.0%	DIESEL FUEL	3,378	3,480	3,584	3,692
43	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5331-000	Operating	Operating	3.0%	OIL AND LUBRICANTS	225	232	239	246
44	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5341-000	Operating	Operating	3.0%	VEHICLE AND EQUIPMENT REPAIR	14,076	14,499	14,934	15,382
45	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5341-000	Operating	Operating	3.0%	TIRES, TUBES AND REPAIRS	3,378	3,480	3,584	3,692
46	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5341-000	Operating	Operating	3.0%	SMALL TOOLS	282	290	299	308
47	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5350-000	Operating	Operating	3.0%	WELDING GASES	169	174	179	184
48	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5350-000	Operating	Operating	3.0%	WELDING SUPPLIES (MISC GASES)	148	148	148	148
49	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5601-100	Operating	Operating	3.0%	CONTRACT LABOR - VEHICLE MAINTENANCE	1,408	1,450	1,494	1,539
50	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5601-100	Operating	Operating	3.0%	WASTE OIL AND DRUM REMOVAL	141	145	149	153
51	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5601-100	Operating	Operating	3.0%	FUEL TANK TESTING	282	290	299	308
52	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5671-000	Operating	Operating	3.0%	VEHICLE SMOG CERTIFICATION	169	174	179	184
53	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5671-000	Operating	Operating	3.0%	RADIO REPAIR	141	145	149	153
54	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-5682-100	Operating	Operating	3.0%	VEHICLE GLASS REPAIR/REPLACE	422	435	448	461
55	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-7400-000	Operating	Operating	3.0%	TRAINING SEMINARS	338	348	358	369
56	1	Sewer - Admin	VEHICLE MAINTENANCE	101-5040-7400-000	Operating	Operating	3.0%	TOTAL	3,062	3,154	3,249	3,346
57						General District - CENTRAL SERVICES						
58	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5001-000	Operating	Operating	3.0%	CENTRAL SERVICES - REGULAR PAY	28,590	29,448	30,331	31,241
59	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5199-000	Operating	Operating	7.5%	CENTRAL SERVICES - BENEFIT PAY	7,176	7,714	8,293	8,915
60	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5299-000	Operating	Operating	7.5%	CENTRAL SERVICES - FRINGE BENEFIT PAY	20,717	22,270	23,940	25,736
61	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	GENERAL DISTRICT SAFETY MATERIALS	70	72	74	76
62	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	TOILETRIES & JANITORIAL - ADMIN BLDG	225	232	239	246
63	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	HYDRATION SUPPLEMENT	197	203	209	215
64	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	FIELD SAFETY SUPPLIES	1,408	1,450	1,494	1,539
65	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	JANITORIAL SUPPLIES	282	290	299	308
66	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	EMPLOYEE GOODWILL	845	870	896	923
67	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5300-000	Operating	Operating	3.0%	BOOTS FOR FIELD EMPLOYEES	1,408	1,450	1,494	1,539
68	1	Sewer - Admin	CENTRAL SERVICES	101-5060-5								

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

Summary - Operating Fund												
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020	
1	1			Operating	Operating	\$ 2,417,560	\$ 2,663,400	\$ 2,783,615	\$ 2,888,348	\$ 2,997,961	\$ 3,112,449	
2	1			Non Operating	Non Operating	-	-	-	-	-	-	
3	1			Minor Capital	Minor Capital	-	-	-	-	-	-	
4	1			Transfers	Transfers	-	-	-	-	-	-	
5	1			Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021	
6	1			New Bond Debt Service	New Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317	
7	1			Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-	
8	1			New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-	
9	1			TOTAL	TOTAL	3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787	
Summary - Sewer Connection Fee Fund												
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020	
10	2			Operating	Operating	-	-	-	-	-	-	
11	2			TOTAL	TOTAL	-	-	-	-	-	-	
Summary - Restricted Reserve												
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020	
12	3			Operating	Operating	-	-	-	-	-	-	
13	3			TOTAL	TOTAL	-	-	-	-	-	-	
Summary - Grants												
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020	
14	4			Operating	Operating	-	-	-	-	-	-	
15	4			TOTAL	TOTAL	-	-	-	-	-	-	
Summary - NEW DEBT - Assessment Funded												
FUND	#			Expense Code	Description	2015	2016	2017	2018	2019	2020	
16	5			Operating	Operating	-	-	-	-	-	-	
17	5			TOTAL	TOTAL	-	-	-	-	-	-	
18												
19												
Detail												
FUND	#	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
20						<b>Detail</b>						
147	1	Sewer - Admin	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	1,548	1,595	1,643	1,692	1,743
148	1	Sewer - Admin	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	183	188	194	200	206
149	1	Sewer - Admin	ADMINISTRATION	101-5080-76001-000	Operating	Operating	3.0%	422	435	448	461	475
150	1	Sewer - Admin	ADMINISTRATION	101-5080-76002-000	Operating	Operating	3.0%	4,645	4,785	4,929	5,077	5,229
151						<b>General District - BOARD OF DIRECTORS</b>						
152	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-50001-000	Operating	Operating	3.0%	7,936	8,174	8,419	8,672	8,932
153	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-51999-000	Operating	Operating	7.5%	1,319	1,418	1,524	1,638	1,761
154	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-52001-000	Operating	Operating	7.5%	21,988	23,635	25,408	27,314	29,363
155	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-52999-000	Operating	Operating	7.5%	1,548	1,595	1,643	1,692	1,743
156	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-53005-000	Operating	Operating	3.0%	287	296	305	314	323
157	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-54001-000	Operating	Operating	3.0%	1,417	1,723	1,951	2,183	2,428
158	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-74001-000	Operating	Operating	3.0%	9,854	10,149	10,453	10,767	11,090
159	1	Sewer - Admin	BOARD OF DIRECTORS	101-5100-74001-000	Operating	Operating	3.0%	859	884	911	938	966
160						<b>General District - PUBLIC AFFAIRS</b>						
161	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-50001-000	Operating	Operating	3.0%	13,317	13,716	14,127	14,551	14,988
162	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-51999-000	Operating	Operating	7.5%	1,644	1,767	1,900	2,043	2,196
163	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-52999-000	Operating	Operating	7.5%	8,666	9,316	10,015	10,766	11,573
164	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	1,548	1,595	1,643	1,692	1,743
165	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	282	290	299	308	317
166	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	845	870	896	923	951
167	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	4,223	4,350	4,481	4,615	4,753
168	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	3,378	3,480	3,584	3,692	3,803
169	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	422	435	448	461	475
170	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53005-000	Operating	Operating	3.0%	4,785	4,929	5,077	5,229	5,386
171	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-53021-000	Operating	Operating	3.0%	211	217	224	231	238
172	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	3,660	3,770	3,883	3,999	4,119
173	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	1,044	1,094	1,146	1,198	1,251
174	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	563	580	597	615	633
175	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	338	348	359	370	381
176	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	1,436	1,490	1,543	1,596	1,649
177	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	1,689	1,740	1,792	1,846	1,901
178	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	253	261	269	277	285
179	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	845	870	896	923	951
180	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	704	725	747	769	792
181	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56011-000	Operating	Operating	3.0%	7,038	7,249	7,466	7,690	7,921
182	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	2,252	2,320	2,390	2,462	2,536
183	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	197	203	209	215	221
184	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	1,619	1,667	1,717	1,769	1,822
185	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	1,278	1,319	1,361	1,403	1,445
186	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56021-000	Operating	Operating	3.0%	239	246	253	261	269
187	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-56281-000	Operating	Operating	3.0%	2,886	2,972	3,061	3,153	3,248
188	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-74001-000	Operating	Operating	3.0%	633	652	672	692	713
189	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	135	139	143	147	151
190	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	141	145	149	153	158
191	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	35	36	37	38	39
192	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	173	178	183	188	194
193	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	102	105	109	112	115
194	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	282	290	299	308	317
195	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	117	120	124	128	132
196	1	Sewer - Admin	PUBLIC AFFAIRS	101-5120-76001-000	Operating	Operating	3.0%	106	109	112	115	118
197						<b>General District - HUMAN RESOURCES</b>						
198	1	Sewer - Admin	HUMAN RESOURCES	101-5140-50001-000	Operating	Operating	3.0%	5,669	5,839	6,014	6,194	6,380
199	1	Sewer - Admin	HUMAN RESOURCES	101-5140-51999-000	Operating	Operating	7.5%	942	1,013	1,089	1,171	1,259
200	1	Sewer - Admin	HUMAN RESOURCES	101-5140-52999-000	Operating	Operating	7.5%	3,829	4,099	4,389	4,699	5,029
201	1	Sewer - Admin	HUMAN RESOURCES	101-5140-53081-000	Operating	Operating	3.0%	394	406	418	431	444
202	1	Sewer - Admin	HUMAN RESOURCES	101-5140-53081-000	Operating	Operating	3.0%	127	133	139	146	152
203	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56011-000	Operating	Operating	3.0%	394	406	418	431	444
204	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56011-000	Operating	Operating	3.0%	563	580	597	615	633
205	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56011-000	Operating	Operating	3.0%	4,282	4,399	4,521	4,647	4,775
206	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56281-000	Operating	Operating	3.0%	141	145	149	153	158
207	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56321-000	Operating	Operating	3.0%	479	493	508	523	539
208	1	Sewer - Admin	HUMAN RESOURCES	101-5140-56321-000	Operating	Operating	3.0%	141	145	149	153	158
209	1	Sewer - Admin	HUMAN RESOURCES	101-5140-74001-000	Operating	Operating	3.0%	145	149	153	158	163
210	1	Sewer - Admin	HUMAN RESOURCES	101-5140-76001-000	Operating	Operating	3.0%	225	232	239	246	253
211	1	Sewer - Admin	HUMAN RESOURCES	101-5140-76001-000	Operating	Operating	3.0%	52	54	56	58	60
212	1	Sewer - Admin	HUMAN RESOURCES	101-5140-76001-000	Operating	Operating	3.0%	422	435	448	461	475
213						<b>General District - ENGINEERING</b>						
214	1	Sewer - Admin	ENGINEERING	101-5180-50001-000	Operating	Operating	3.0%	20,412	21,025	21,656	22,306	22,975
215	1	Sewer - Admin	ENGINEERING	101-5180-51999-000	Operating	Operating	7.5%	4,463	4,797	5,107	5,454	5,861
216	1	Sewer - Admin	ENGINEERING	101-5180-52999-000	Operating	Operating	7.5%	14,408	15,489	16,651	17,900	19,243
217	1	Sewer - Admin	ENGINEERING	101-5180-53021-000	Operating	Operating	3.0%	141	145	149	153	158
218	1	Sewer - Admin	ENGINEERING	101-5180-53061-000	Operating	Operating	3.0%	845	870	896	923	951
219	1	Sewer - Admin	ENGINEERING	101-5180-53701-000	Operating	Operating	3.0%	30	32	34	36	38
220	1	Sewer - Admin	ENGINEERING	101-5180-53701-000	Operating	Operating	3.0%	362	377	393	409	426
221	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	11,291	11,659	12,037	12,424	12,819
222	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	2,815	2,900	2,987	3,077	3,169
223	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	1,408	1,450	1,494	1,539	1,585
224	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	845	870	896	923	951
225	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	985	1,015	1,045	1,075	1,106
226	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	141	145	149	153	158
227	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	2,815	2,900	2,987	3,077	3,169
228	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	1,408	1,450	1,494	1,539	1,585
229	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%	319	328	339	349	359
230	1	Sewer - Admin	ENGINEERING	101-5180-56011-000	Operating	Operating	3.0%					



Line No.	Summary - Operating Fund									
1	FUND									
2	#	Expense Code	Description	2015	2016	2017	2018	2019	2020	
3	1	Operating	Operating	\$ 2,417,560	\$ 2,683,400	\$ 2,783,615	\$ 2,888,348	\$ 2,997,861	\$ 3,112,448	
4	1	Non Operating	Non Operating	-	-	-	-	-	-	
5	1	Minor Capital	Minor Capital	-	-	-	-	-	-	
6	1	Transfers	Transfers	-	-	-	-	-	-	
7	1	Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021	
8	1	New Bond Debt Service	New Bond Debt Service	-	-	577,705	1,640,893	1,738,551	1,778,317	
9	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-	
10	1	New SRF Debt Service	NEW SRF Debt Service	-	-	-	-	-	-	
11	TOTAL			3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787	
Summary - Sewer Connection Fee Fund										
12	FUND									
13	#	Expense Code	Description	2015	2016	2017	2018	2019	2020	
14	2	Operating	Operating	-	-	-	-	-	-	
15	TOTAL			-	-	-	-	-	-	
Summary - Restricted Reserve										
16	FUND									
17	#	Expense Code	Description	2015	2016	2017	2018	2019	2020	
18	3	Operating	Operating	-	-	-	-	-	-	
19	TOTAL			-	-	-	-	-	-	
Summary - Grants										
20	FUND									
21	#	Expense Code	Description	2015	2016	2017	2018	2019	2020	
22	4	Operating	Operating	-	-	-	-	-	-	
23	TOTAL			-	-	-	-	-	-	
Summary - NEW DEBT - Assessment Funded										
24	FUND									
25	#	Expense Code	Description	2015	2016	2017	2018	2019	2020	
26	5	Operating	Operating	-	-	-	-	-	-	
27	TOTAL			-	-	-	-	-	-	

Detail													
FUND	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020		
20					Detail								
21					EDUCATION/SEMINARS	845	870	896	923	951	980		
272	1	Sewer - Admin	DATA PROCESSING	101-5220-74001-000	Operating	Operating	3.0%						
273	1	Sewer - Admin	RISK MANAGEMENT	101-5240-50001-000	Operating	Operating	3.0%						
274	1	Sewer - Admin	RISK MANAGEMENT	101-5240-51999-000	Operating	Operating	7.5%						
275	1	Sewer - Admin	RISK MANAGEMENT	101-5240-52999-000	Operating	Operating	7.5%						
276	1	Sewer - Admin	INSURANCE	101-5260-72001-000	Operating	Operating	3.0%						
277	1	Sewer - Admin	INSURANCE	101-5260-72001-000	Operating	Operating	3.0%						
278	1	Sewer - Admin	INSURANCE	101-5260-72041-000	Operating	Operating	3.0%						
279	1	Sewer - Admin	INSURANCE	101-5260-72061-000	Operating	Operating	3.0%						
280	1	Sewer - Admin	INSURANCE	101-5260-72081-000	Operating	Operating	3.0%						
281	1	Sewer - Admin	INSURANCE	101-5260-72081-000	Operating	Operating	3.0%						
282	1	Sewer - Admin	AUDIT	101-5280-71001-000	Operating	Operating	3.0%						
283	1	Sewer - Admin	AUDIT	101-5280-71001-000	Operating	Operating	3.0%						
284	1	Sewer - Admin	AUDIT	101-5280-71001-000	Operating	Operating	3.0%						
285	1	Sewer - Admin	AUDIT	101-5280-71001-000	Operating	Operating	3.0%						
286	1	Sewer - Admin	AUDIT	101-5280-71001-000	Operating	Operating	3.0%						
287	1	Sewer - Admin	LEGAL	101-5300-70001-000	Operating	Operating	3.0%						
288	1	Sewer - Admin	LEGAL	101-5300-70001-000	Operating	Operating	3.0%						
289	1	Sewer - Admin	GROUNDWATER GUARDIAN	101-5320-58001-000	Operating	Operating	3.0%						
290	1	Sewer - Admin	GROUNDWATER GUARDIAN	101-5320-58001-000	Operating	Operating	3.0%						
291	1	Sewer - Admin	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%						
292	1	Sewer - Admin	DEPRECIATION	101-5340-80001-000	Operating	Operating	3.0%						
293	1	Sewer - Admin	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%						
294	1	Sewer - Admin	BENEFITS	101-5380-51001-000	Operating	Operating	3.0%						
295	1	Sewer - Admin	BENEFITS	101-5380-51021-000	Operating	Operating	3.0%						
296	1	Sewer - Admin	BENEFITS	101-5380-51021-000	Operating	Operating	3.0%						
297	1	Sewer - Admin	BENEFITS	101-5380-51031-000	Operating	Operating	3.0%						
298	1	Sewer - Admin	BENEFITS	101-5380-51041-000	Operating	Operating	3.0%						
299	1	Sewer - Admin	BENEFITS	101-5380-51042-000	Operating	Operating	3.0%						
300	1	Sewer - Admin	BENEFITS	101-5380-51081-000	Operating	Operating	3.0%						
301	1	Sewer - Admin	BENEFITS	101-5380-51999-000	Operating	Operating	3.0%						
302	1	Sewer - Admin	BENEFITS	101-5380-51979-000	Operating	Operating	3.0%						
303	1	Sewer - Admin	BENEFITS	101-5380-52001-000	Operating	Operating	3.0%						
304	1	Sewer - Admin	BENEFITS	101-5380-52021-000	Operating	Operating	3.0%						
305	1	Sewer - Admin	BENEFITS	101-5380-52041-000	Operating	Operating	3.0%						
306	1	Sewer - Admin	BENEFITS	101-5380-52061-000	Operating	Operating	3.0%						
307	1	Sewer - Admin	BENEFITS	101-5380-52081-000	Operating	Operating	3.0%						
308	1	Sewer - Admin	BENEFITS	101-5380-52101-000	Operating	Operating	3.0%						
309	1	Sewer - Admin	BENEFITS	101-5380-52121-000	Operating	Operating	3.0%						
310	1	Sewer - Admin	BENEFITS	101-5380-52121-000	Operating	Operating	3.0%						
311	1	Sewer - Admin	BENEFITS	101-5380-52141-000	Operating	Operating	3.0%						
312	1	Sewer - Admin	BENEFITS	101-5380-52141-000	Operating	Operating	3.0%						
313	1	Sewer - Admin	BENEFITS	101-5380-52161-000	Operating	Operating	3.0%						
314	1	Sewer - Admin	BENEFITS	101-5380-52162-000	Operating	Operating	3.0%						
315	1	Sewer - Admin	BENEFITS	101-5380-52163-000	Operating	Operating	3.0%						
316	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
317	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
318	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
319	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
320	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
321	1	Sewer - Admin	BENEFITS	101-5380-52179-000	Operating	Operating	3.0%						
322	1	Sewer - Admin	PRIOR YEAR EXPENSE	101-5420-99001-000	Operating	Operating	3.0%						
323	1	Sewer - Admin	PRIOR YEAR EXPENSE	101-5420-99001-000	Operating	Operating	3.0%						
324	1	Water - Admin	#N/A	201-5430-62001-000	Operating	Operating	3.0%						
325	1	Water - Admin	#N/A	201-5430-62002-000	Operating	Operating	3.0%						
326	1	Water - Admin	#N/A	201-5430-62002-000	Operating	Operating	3.0%						
327	1	Water - Pump	PUMPING	201-5440-50001-000	Operating	Operating	3.0%						
328	1	Water - Pump	PUMPING	201-5440-50001-000	Operating	Operating	3.0%						
329	1	Water - Pump	PUMPING	201-5440-50021-000	Operating	Operating	3.0%						
330	1	Water - Pump	PUMPING	201-5440-51999-000	Operating	Operating	7.5%						
331	1	Water - Pump	PUMPING	201-5440-52999-000	Operating	Operating	7.5%						
332	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
333	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
334	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
335	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
336	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
337	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
338	1	Water - Pump	PUMPING	201-5440-53005-000	Operating	Operating	3.0%						
339	1	Water - Pump	PUMPING	201-5440-53381-000	Operating	Operating	3.0%						
340	1	Water - Pump	PUMPING	201-5440-53481-000	Operating	Operating	3.0%						
341	1	Water - Pump	PUMPING	201-5440-53641-000	Operating	Operating	3.0%						
342	1	Water - Pump	PUMPING	201-5440-53701-000	Operating	Operating	3.0%						
343	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
344	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
345	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
346	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
347	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
348	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
349	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
350	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
351	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
352	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
353	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
354	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
355	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
356	1	Water - Pump	PUMPING	201-5440-56011-000	Operating	Operating	3.0%						
357	1	Water - Pump	PUMPING	201-5440-56681-000	Operating	Operating	3.0%						
358	1	Water - Pump	PUMPING	201-5440-60001-000	Operating	Operating	8.0%						
359	1	Water - Pump	PUMPING	201-5440-60001-000	Operating	Operating	8.0%						
360	1	Water - Pump	PUMPING	201-5440-74001-000	Operating	Operating	3.0%						
361	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-50001-000	Operating	Operating	3.0%						
362	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-50001-000	Operating	Operating	3.0%						
363	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-50021-000	Operating	Operating	3.0%						
364	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-51999-000	Operating	Operating	7.5%						
365	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-52999-000	Operating	Operating	7.5%						
366	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
367	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
368	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
369	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
370	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
371	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
372	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
373	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
374	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
375	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
376	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
377	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
378	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
379	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
380	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
381	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53005-000	Operating	Operating	3.0%						
382	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
383	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
384	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
385	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
386	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
387	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
388	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
389	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
390	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
391	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
392	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
393	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
394	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
395	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
396	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
397	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-53381-000	Operating	Operating	3.0%						
398	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-54									

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

Summary - Operating Fund												
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020			
1	1	Operating	Operating	2,417,560	2,683,400	2,783,615	2,888,348	2,997,861	3,112,449			
2	1	Non Operating	Non Operating	-	-	-	-	-	-			
3	1	Minor Capital	Minor Capital	-	-	-	-	-	-			
4	1	Transfers	Transfers	-	-	-	-	-	-			
5	1	Existing Bond Debt Service	Existing Bond Debt Service	1,081,095	1,082,888	930,633	930,490	930,274	929,021			
6	1	New Bond Debt Service	New Bond Debt Service	-	-	577,705	1,640,880	1,738,551	1,778,317			
7	1	Existing SRF Debt Service	Existing SRF Debt Service	-	-	-	-	-	-			
	1	New SRF Debt Service	New SRF Debt Service	-	-	-	-	-	-			
		TOTAL		3,498,655	3,766,288	4,291,953	5,459,718	5,666,686	5,819,787			
Summary - Sewer Connection Fee Fund												
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020			
8	2	Operating	Operating	-	-	-	-	-	-			
10		TOTAL		-	-	-	-	-	-			
Summary - Restricted Reserve												
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020			
11	3	Operating	Operating	-	-	-	-	-	-			
13		TOTAL		-	-	-	-	-	-			
Summary - Grants												
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020			
14	4	Operating	Operating	-	-	-	-	-	-			
16		TOTAL		-	-	-	-	-	-			
Summary - NEW DEBT - Assessment Funded												
FUND	#	Expense Code	Description	2015	2016	2017	2018	2019	2020			
17	5	Operating	Operating	-	-	-	-	-	-			
19		TOTAL		-	-	-	-	-	-			
Detail												
FUND	#	Cost Allocation Code	Cost Escalation Factor Code	Expense Code	Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020
20						<b>Detail</b>						
21	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	GATE VALVE REPLACEMENT/MAINT	0	-	-	-	-	-
22	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	METER RECAP MATERIALS	0	-	-	-	-	-
23	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	FIRE HYDRANT MAINTENANCE	0	-	-	-	-	-
24	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5381-000	Operating	REAR EASEMENT SERVICE LINE R	0	-	-	-	-	-
25	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5346-000	Operating	TOOL REPLACEMENT	0	-	-	-	-	-
26	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5346-000	Operating	METER READING EQUIP REPAIR/REPLACEMENT	0	-	-	-	-	-
27	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5346-000	Operating	SMALL TOOL REPLACEMENT	0	-	-	-	-	-
28	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5360-000	Operating	COLD MIX ASPHALT	0	-	-	-	-	-
29	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5360-000	Operating	HOT MIX ASPHALT	0	-	-	-	-	-
30	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5362-000	Operating	TYPE II BASE MATERIAL	0	-	-	-	-	-
31	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	ENCROACHMENT PERMITS FOR CIT	0	-	-	-	-	-
32	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	ANNUAL BLANKET PERMIT FOR CI	0	-	-	-	-	-
33	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5370-000	Operating	CERTIFICATION NEW & RENEWAL	0	-	-	-	-	-
34	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	MAINLINE ABANDONMENT	0	-	-	-	-	-
35	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	BEE REMOVAL	0	-	-	-	-	-
36	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	CHEMOMATE ANSWERING SERVICE	0	-	-	-	-	-
37	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	UNDERGROUND SERVICE ALERT	0	-	-	-	-	-
38	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	CONTRACT LABOR - TRANS & DIST	0	-	-	-	-	-
39	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5601-000	Operating	ASBESTOS PIPE TRANSPORT, DIS	0	-	-	-	-	-
40	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5656-000	Operating	ADT SECURITY - DISTRICT YAR	0	-	-	-	-	-
41	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5652-000	Operating	DESERT VALLEY DISPOSAL - DIS	0	-	-	-	-	-
42	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-5652-000	Operating	DUMP FEES	0	-	-	-	-	-
43	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6050-000	Operating	TELEPHONE SERVICE - CORP YAR	0	-	-	-	-	-
44	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6050-000	Operating	PAGER SERVICE - OPERATIONS	0	-	-	-	-	-
45	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-6052-000	Operating	CELL PHONE SERVICE - OPERATI	0	-	-	-	-	-
46	1	Water - T&D	TRANSMISSION & DISTRIBUTION	201-5460-7400-000	Operating	TRAINING AND SEMINARS	0	-	-	-	-	-
48						<b>Water - DHS - CUSTOMER ACCOUNTS</b>						
49	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-50001-000	Operating	CUSTOMER ACCOUNTS - REGULAR PAY	0	-	-	-	-	-
50	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-51989-000	Operating	CUSTOMER ACCOUNTS - BENEFIT PAY	0	-	-	-	-	-
51	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-52999-000	Operating	CUSTOMER ACCOUNTS - FRINGE BENEFIT PAY	0	-	-	-	-	-
52	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-74000-000	Operating	TRAINING & SEMINARS, CERTIFICATES	0	-	-	-	-	-
53	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-76000-000	Operating	BACKFLOW FOUNDATION MEMBERSHIP	0	-	-	-	-	-
54	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-78000-000	Operating	TRADE PUBLICATIONS	0	-	-	-	-	-
55	1	Water - CS	CUSTOMER ACCOUNTS	201-5480-82000-000	Operating	CASH OVER/SHORT ADJUSTMENT	0	-	-	-	-	-
57						<b>Water - DHS - STANDBY OVERTIME</b>						
58	1	Water - Admin	STANDBY OVERTIME	201-5500-50021-000	Operating	STANDBY OVERTIME	0	-	-	-	-	-
60						<b>Water - DHS - TAX ROLL PREP - STDBY</b>						
61	1	Water - Admin	TAX ROLL PREP - STDBY	201-5520-68002-000	Operating	TAX ROLL PREP - STANDBY	0	-	-	-	-	-
63						<b>Water - DHS - DEPRECIATION</b>						
64	1	DEPRECIATION	DEPRECIATION	201-5560-80001-000	Operating	EXISTING PROPERTY 6/30/14	0	-	-	-	-	-
65	1	DEPRECIATION	DEPRECIATION	201-5560-80001-000	Operating	ADDITIONAL PROPERTY CLOSING 6/30/14	0	-	-	-	-	-
67						<b>Water - DHS - OTHER EXPENSES</b>						
68	0	Water - Admin	OTHER EXPENSES	201-5600-56161-000	CAPTURED IN DEBT SERVICE BELOW	COUNTY ADMIN FEE 15% OF 892,838	0	-	-	-	-	-
69	0	Water - Admin	OTHER EXPENSES	201-5600-82001-000	CAPTURED IN DEBT SERVICE BELOW	INTEREST @ 0.5% ON CUSTOMER DE	0	-	-	-	-	-
70	0	Water - Admin	OTHER EXPENSES	201-5600-82001-000	CAPTURED IN DEBT SERVICE BELOW	USDA 348K LOAN INTEREST 6/30/14	0	-	-	-	-	-
71	0	Water - Admin	OTHER EXPENSES	201-5600-93006-000	CAPTURED IN DEBT SERVICE BELOW	ISSUANCE COST - HUMAN CAPITAL	0	-	-	-	-	-
73						<b>0</b>						
74	1	Water - Admin	#N/A	206-5430-62001-000	Operating	DWA REPLISHMENT FEE (802 A	0	-	-	-	-	-
75	1	Water - Admin	#N/A	206-5430-62002-000	Operating	DWA REPLISHMENT COLLECTED	0	-	-	-	-	-
77						<b>Water - IDE - PUMPING</b>						
78	1	Water - Pump	PUMPING	206-5440-53005-000	Operating	MATERIALS UNCLASSIFIED	0	-	-	-	-	-
79	1	Water - Pump	PUMPING	206-5440-5381-000	Operating	OIL & LUBRICANTS	0	-	-	-	-	-
80	1	Water - Pump	PUMPING	206-5440-5346-000	Operating	SMALL TOOLS	0	-	-	-	-	-
81	1	Water - Pump	PUMPING	206-5440-5601-000	Operating	OUTSIDE SERVICES	0	-	-	-	-	-
82	1	Water - Pump	PUMPING	206-5440-5601-000	Operating	WELLHEAD TREATMENT ID "E"	0	-	-	-	-	-
83	1	Water - Pump	PUMPING	206-5440-60001-000	Operating	ELECTRIC UTILITY	0	-	-	-	-	-
85						<b>Water - IDE - TAX ROLL PREP - STDBY</b>						
86	1	Water - Admin	TAX ROLL PREP - STDBY	206-5520-68002-000	Operating	TAX ROLL PREP - STANDBY	0	-	-	-	-	-
88						<b>Water - IDE - DEPRECIATION</b>						
89	1	DEPRECIATION	DEPRECIATION	206-5560-80001-000	Operating	EXISTING PROPERTY 6/30/14	0	-	-	-	-	-
91						<b>Water - IDE - OTHER EXPENSES</b>						
92	0	Water - Admin	OTHER EXPENSES	206-5600-56161-000	CAPTURED IN DEBT SERVICE BELOW	COUNTY ADMIN FEE (14% X 14,385	0	-	-	-	-	-
93	0	Water - Admin	OTHER EXPENSES	206-5600-82001-000	CAPTURED IN DEBT SERVICE BELOW	USDA 348K LOAN INTEREST 6/30/14	0	-	-	-	-	-
94	0	Water - Admin	OTHER EXPENSES	206-5600-93006-000	CAPTURED IN DEBT SERVICE BELOW	USDA COST OF ISSUANCE 348K L	0	-	-	-	-	-
96						<b>Sewer - COLLECTION</b>						
97	1	Sewer - Coll	COLLECTION	301-5620-50001-000	Operating	COLLECTION - REGULAR PAY	29,033	29,904	30,801	31,725	32,677	33,657
98	1	Sewer - Coll	COLLECTION	301-5620-51989-000	Operating	COLLECTION - BENEFIT PAY	6,375	6,475	6,576	6,683	6,789	6,895
99	1	Sewer - Coll	COLLECTION	301-5620-52999-000	Operating	COLLECTION - FRINGE BENEFIT	20,402	21,014	21,644	22,293	22,962	23,651
100	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	COLLECTION REPAIR MATERIALS	26,000	26,780	27,583	28,410	29,262	30,140
101	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	LABORATORY GLASSWARE	1,540	1,545	1,591	1,639	1,688	1,738
102	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	SOLVENT AND CHEMICALS	200	206	212	218	225	232
103	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	COLLECTOR CONES AND SIGNS	1,100	1,133	1,167	1,202	1,238	1,275
104	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	CCTV MAINTENANCE & REPAIRS	1,030	1,030	1,061	1,093	1,126	1,160
105	1	Sewer - Coll	COLLECTION	301-5620-53005-000	Operating	1" X 600' JET HOSE	1,800	1,854	1,910	1,967	2,026	2,087
106	1	Sewer - Coll	COLLECTION	301-5620-53401-000	Operating	MANHOLE REPAIRS	5,000	5,150	5,305	5,464	5,628	5,797
107	1											

Detail																
FUND #	Cost Allocation Code			Cost Escalation Factor Code		Expense Code		Annual Expense Escalation Factor	EXPENSES	2015	2016	2017	2018	2019	2020	
20																
21																
497	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ELECTRICAL MAINT/ANNUAL CLEA	6,000	6,180	6,365	6,556	6,753	6,956		
498	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	CHECKMATE ANSWERING SERVICE	1,000	1,030	1,061	1,093	1,126	1,160		
499	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ROUTINE LABORATORY TESTING	14,400	14,420	14,853	15,299	15,758	16,231		
500	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	LAB SCALE/MOISTURE ANALYZER	1,500	1,545	1,591	1,639	1,688	1,739		
501	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	DO METER SERVICE/REPAIR	1,500	1,545	1,591	1,639	1,688	1,739		
502	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	STANDBY GENERATOR MAINTENANC	2,000	2,060	2,122	2,186	2,252	2,320		
503	1	Sewer - Treat	TREATMENT	301-5640-56011-000	Operating	Operating	3.0%	ATMOS. DETECTOR REPAIR/REPLACE	3,100	3,193	3,289	3,388	3,490	3,595		
504	1	Sewer - Treat	TREATMENT	301-5640-56581-000	Operating	Operating	3.0%	ADT SECURITY - HORTON	4,400	4,532	4,668	4,808	4,952	5,101		
505	1	Sewer - Treat	TREATMENT	301-5640-56581-000	Operating	Operating	3.0%	ADT SECURITY - DESERT CREST	618	637	658	678	698	719		
506	1	Sewer - Treat	TREATMENT	301-5640-56581-000	Operating	Operating	3.0%	SLUDGE DISPOSAL	250,000	257,500	265,225	273,182	281,377	289,818		
507	1	Sewer - Treat	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	ELECTRIC UTILITY	140,000	151,200	163,296	176,360	190,469	205,707		
508	1	Sewer - Treat	TREATMENT	301-5640-60001-000	Operating	Operating	3.0%	TELEPHONE SERVICE	3,000	3,050	3,103	3,157	3,213	3,271		
509	1	Sewer - Treat	TREATMENT	301-5640-60521-000	Operating	Operating	3.0%	CELL PHONE SERVICE	1,050	1,082	1,114	1,147	1,181	1,216		
510	1	Sewer - Treat	TREATMENT	301-5640-60521-000	Operating	Operating	3.0%	TV LINE - ACCESS SERVICE	4,000	4,120	4,244	4,371	4,502	4,637		
511	1	Sewer - Treat	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	CORBS AWARD FUNCTION	750	773	796	820	845	870		
512	1	Sewer - Treat	TREATMENT	301-5640-74001-000	Operating	Operating	3.0%	TRAINING AND SEMINARS	5,500	5,665	5,835	6,010	6,190	6,376		
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%	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%	TAX ROLL PREP - STANDBY	4,000	4,120	4,244	4,371	4,502	4,637		
518																
519	1		DEPRECIATION	301-5720-80001-000				EXISTING PROPERTY 6/30/14	1,265,857	1,265,857	1,265,857	1,265,857	1,265,857	1,265,857		
520	1		DEPRECIATION	301-5720-80001-000				ADDITIONAL PROPERTY CLOSING 6/30/14	245,698	245,698	245,698	245,698	245,698	245,698		
521																
522	1	Sewer - Admin	OTHER EXPENSES	301-5760-56161-000				COUNTY ADMIN FEE (1/4% OF 252,883)	639	639	639	639	639	639		
523	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE 1.8M LA SALLE LO	6,276	6,276	6,276	6,276	6,276	6,276		
524	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE 2.2M LA SALLE LO	83,240	83,240	83,240	83,240	83,240	83,240		
525	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE KANSAS STATE BANK	5,512	5,512	5,512	5,512	5,512	5,512		
526	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE 1.6M LA SALLE LO	60,572	60,572	60,572	60,572	60,572	60,572		
527	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE 60 ACRE PURCHASE	13,140	13,140	13,140	13,140	13,140	13,140		
528	1	Sewer - Admin	OTHER EXPENSES	301-5760-92001-000				INT EXPENSE STATE REVOLVING FUND LOAN	77,540	77,540	77,540	77,540	77,540	77,540		
529	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000				ISSUANCE COST 1.8M LOAN (108	1,308	1,308	1,308	1,308	1,308	1,308		
530	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000				ISSUANCE COST 1.6M LOAN (52,	636	636	636	636	636	636		
531	1	Sewer - Admin	OTHER EXPENSES	301-5760-93061-000				ISSUANCE COST 2.2M LOAN (23,	288	288	288	288	288	288		
532																
533																
534																
535																
536	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	AD #4	4,000	4,000	4,000	4,000	4,000	4,000		
537	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	AD #7	8,000	9,000	9,000	10,000	11,000	11,000		
538																
539																
540																
541	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph I	-	-	-	-	-	-		
542																
543	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph II	181,635	93,588	-	-	-	-		
544	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle 5.m	-	-	-	-	-	-		
545	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #12 Ph I	97,003	102,348	107,866	113,724	119,878	126,365		
546	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #12 Ph II	66,204	69,569	73,104	76,821	80,726	84,828		
547	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	Kansas State Bank	128,060	55,046	-	-	-	-		
548	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	Holman Capital / Bank of Rio Vista	-	-	-	-	-	-		
549	1	Sewer - Coll	xxxx	xxxx	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	CSWRCB SRF	61,870	99,472	101,073	96,436	91,697	86,853		
550																
551																
552	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	City National AD #12, D1	32,153	43,793	45,607	47,496	49,463	51,512		
553	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	SVLA Loan - Nov 4 2014 Issuance @ \$2.7M	97,813	195,225	195,225	195,225	195,225	195,225		
554																
555																
556																
557	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	Interest	-	-	-	-	-	-		
558																
559	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	GO Bonds, Series B	-	-	-	-	-	-		
560	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	AD #4	3,868	3,413	2,958	2,503	2,048	1,593		
561	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	AD #7	8,990	8,373	7,720	7,032	6,271	5,473		
562																
563	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	COP	-	-	-	-	-	-		
564	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle 5m	-	-	-	-	-	-		
565	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph I	-	-	-	-	-	-		
566	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #11 Ph II	-	-	-	-	-	-		
567	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #12 Ph I	83,241	77,966	72,448	66,810	60,456	53,969		
568	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	LaSalle AD #12 Ph II	61,486	58,121	54,586	50,869	46,964	42,862		
569	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	Kansas State Bank	5,512	609	-	-	-	-		
570	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	Holman Capital / Bank of Rio Vista	172,329	212,389	210,787	215,425	220,164	225,008		
571	1	Sewer - Coll	0	0	Existing Bond Debt Service	Existing Bond Debt Service	0.0%	CSWRCB SRF	59,693	48,052	46,238	44,349	42,382	40,333		
572																
573																
574																
575																
576	1	Sewer - Admin			New Bond Debt Service	New Bond Debt Service	3.0%	New Debt Service - Revenue Bonds	-	-	577,705	1,640,880	1,738,551	1,778,317		
577	1	Sewer - Admin			Operating	Operating	3.0%	Additional Labor Costs (Fully Loaded)	-	175,000	180,250	185,658	191,228	196,965		

**Mission Springs Water District**  
Sewer CIP

<b>Cost Escalation Factor</b>	<b>3.00%</b>
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Line No:	Description	2015	2016	2017	2018	2019	2020
1	<b>Sewer</b>						
2	<b>Collection</b>						
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	<b>WWTP</b>						
25	Horton	-	-	-	-	-	-
26	Decommission Desert Crest	-	-	-	-	258,867	-
27	Regional WWTP	1,000,000	-	11,845,000	12,200,350	-	-
28							
29	<b>Recycled Water</b>						
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							
<b>Total</b>		<b>\$ 1,260,000</b>	<b>\$ 9,425,700</b>	<b>\$ 13,075,644</b>	<b>\$ 16,330,858</b>	<b>\$ 2,622,436</b>	<b>\$ 1,912,802</b>

**Mission Springs Water District**  
CIP Funding

<b>Line No:</b>		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
1	<b>Capital Project Costs</b>	<b>\$ 1,260,000</b>	<b>\$ 9,425,700</b>	<b>\$ 13,075,644</b>	<b>\$ 16,330,858</b>	<b>\$ 2,622,436</b>	<b>\$ 1,912,802</b>
2							
3							
4	<b>Funding Sources</b>						
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	<b>Total Project Funding</b>	<b>\$ 1,260,000</b>	<b>\$ 9,425,700</b>	<b>\$ 13,075,644</b>	<b>\$ 16,330,858</b>	<b>\$ 2,622,436</b>	<b>\$ 1,912,802</b>
10	<b>Variance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>