

Resolution No. 13-09

**Board of Directors of the Hi-Desert Water District,
San Bernardino County, California
Approving and Adopting Budget for Fiscal Year 2013-2014**

Now, Therefore, the Board of Directors of the Hi-Desert Water District does hereby **Resolve, Determine and Order** as follows:

Section 1. That the budget for the fiscal year commencing July 1, 2013 and ending June 30, 2014 is hereby approved and adopted.

Section 2. That a true and correct copy of said budget is attached hereto and made a part hereof as

Exhibit A Water Enterprise Budget

Section 3. That the Secretary is hereby authorized and directed to file a certified copy of this resolution with the Office of the Auditor-Controller for the County of San Bernardino, pursuant to Sections 53900 et seq. of the Government Code.

Adopted this June 5, 2013, by the following vote:

Ayes: Munsey, Hough, Mayes, Graham, Stadum

Noes:

Absent:

Abstain:



Roger Mayes
President of the Hi-Desert Water District
and its Board of Directors

ATTEST:



Ed Muzik
Secretary of the Hi-Desert Water District
and its Board of Directors.



Hi- Desert Water District
Statement of Revenues and Expenses
Fiscal Year 2013-14
Budget

| | Budget | Forecast | Budget |
|---|-----------------------|-----------------------|-----------------------|
| | <u>2012-13</u> | <u>2012-13</u> | <u>2013-14</u> |
| Operating revenues: | | | |
| Water consumption sales | 5,526,391 | 5,750,753 | \$5,601,243 |
| Connection fees | 1,497,212 | 1,512,986 | 1,514,429 |
| Readiness to serve fees (standby) | 180,879 | 201,844 | 191,362 |
| Other revenue | <u>314,327</u> | <u>295,726</u> | <u>292,357</u> |
| Total operating revenues | 7,518,809 | 7,761,308 | 7,599,390 |
| Operating expenses: | | | |
| Source of supply | 1,480,500 | 1,480,500 | 1,350,000 |
| Pumping and water treatment | 1,614,975 | 1,569,166 | 1,762,067 |
| Transmission and distribution | 884,637 | 873,770 | 918,697 |
| Customer service/Billing | 888,970 | 823,895 | 837,590 |
| General and administrative | 2,097,831 | 1,996,156 | 2,174,452 |
| (G&A Wage Allocation for Wastewater) | <u>(165,017)</u> | <u>(165,017)</u> | <u>(208,675)</u> |
| Total operating expenses | 6,801,897 | 6,578,470 | 6,834,131 |
| Operating income before depreciation | 716,912 | 1,182,839 | 765,260 |
| Less depreciation and amortization | <u>(1,412,556)</u> | <u>(1,412,556)</u> | <u>(1,412,556)</u> |
| Operating income / (loss) | (695,644) | (229,717) | (647,296) |
| Non-operating revenue (expense) | | | |
| Property taxes and assessments | 1,283,612 | 1,335,777 | 1,322,420 |
| Interest income | 18,284 | 15,917 | 16,734 |
| CRP Surcharge | 976,320 | 1,013,456 | 1,014,260 |
| Morongo Basin Project surcharge (note) | 520,704 | 528,900 | 529,352 |
| Lease payment – Morongo Basin Project | (480,076) | (480,076) | (480,076) |
| Interest expense – long-term debt | (150,690) | (304,525) | (171,850) |
| Other revenue / (expense) | <u>20,652</u> | <u>98,038</u> | <u>39,566</u> |
| Total non-operating revenues, net | <u>2,188,807</u> | <u>2,207,488</u> | <u>2,270,405</u> |
| Net income before capital contributions | 1,493,163 | 1,977,771 | 1,623,109 |
| Capital contributions | | | |
| Grant Revenue | 24,039 | 24,039 | - |
| Meter sales | 97,524 | 91,701 | 32,508 |
| New installations | <u>12,584</u> | <u>51,939</u> | <u>32,262</u> |
| Total capital contributions | <u>134,147</u> | <u>167,679</u> | <u>64,770</u> |
| Change in net assets | 1,627,310 | 2,145,449 | 1,687,878 |

***Wastewater Expenses excluded

| 100- | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
|------------------------------|-------------|------------------|----------------|----------------|----------------|-----------------|
| Source of Supply - Dept 100 | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Purch water | 6090 | 2,011,908 | 1,480,500 | 1,480,500 | 1,350,000 | 130,500 |
| Election Fees | 9250 | | | | 0 | |
| | | | | | 1,350,000 | |
| 101- | | | | | | |
| Operations - Dept 101 | | | | | | |
| Supervision | 4110 | | | | | |
| Oper wages | 4200 | 369,602 | 398,640 | 377,307 | 457,165 | (79,858) |
| Overtime | 4330 | 48,091 | 61,322 | 30,264 | 32,921 | (2,657) |
| PTO | 4670 | 56,906 | 49,154 | 49,154 | 56,120 | (6,966) |
| Health | 4700 | 118,613 | 129,480 | 120,519 | 127,958 | (7,439) |
| EE Medical Reimbursement | 4701 | -2,033 | -6,688 | -1,155 | 0 | (1,155) |
| Insurance Opt Out | 4702 | 4,354 | 0 | 7,085 | 0 | 7,085 |
| Dental | 4710 | 12,803 | 10,438 | 12,665 | 12,132 | 532 |
| Vision | 4720 | 1,757 | 1,763 | 1,983 | 1,983 | 0 |
| Life ins | 4730 | 2,982 | 1,860 | 3,078 | 2,132 | 946 |
| LTD | 4740 | 13,211 | 1,107 | | 1,269 | (1,269) |
| EAP | 4750 | 396 | 388 | 430 | 431 | (1) |
| PERS | 4800 | 388,029 | 107,199 | 106,972 | 111,917 | (4,945) |
| Cell Phone Allowance | 4861 | 4,186 | 4,223 | 4,232 | 5,028 | (796) |
| Holiday | 4620 | 20,736 | 23,421 | 27,517 | 26,848 | 669 |
| FICA | 4810 | 40,381 | 38,571 | 39,419 | 41,355 | (1,937) |
| Subtotal Payroll | | 1,080,013 | 820,877 | 779,470 | 877,261 | -97,791 |
| Oper supplies | 5010 | 69,657 | 72,887 | 90,000 | 77,515 | 12,485 |
| Workers' comp | 4820 | 27,986 | 28,810 | 27,986 | 23,508 | 4,478 |
| Uniforms | 4830 | 7,425 | 9,162 | 7,661 | 8,083 | (422) |
| Standby Pay | 4240 | | 4,038 | 42,738 | 42,750 | (12) |
| OPEB | 4250 | 40,395 | 0 | | 0 | 0 |
| Severance | 4210 | 3,176 | 0 | 2,797 | 0 | 2,797 |
| Bereavement Lve | 4660 | 2,065 | 1,490 | 1,424 | 1,660 | (236) |
| Jury duty | 4650 | 3,400 | 2,162 | 154 | 1,906 | (1,752) |
| Retro pay | 4410 | 0 | 0 | 0 | 0 | 0 |
| Printed forms | 5011 | 0 | 0 | 0 | 0 | 0 |
| computer supplies | 5015 | 0 | 0 | 0 | 0 | 0 |
| Small tools | 5020 | 3,995 | 4,312 | 2,942 | 3,750 | (807) |
| Furniture & fix | 5030 | | 0 | 0 | 0 | 0 |
| Postage | 5040 | | 0 | 112 | 0 | 112 |
| Fuel | 5050 | 37,688 | 37,827 | 39,752 | 41,740 | (1,988) |
| Chemicals | 5060 | 7,991 | 8,938 | 4,380 | 7,103 | (2,723) |
| Training & education | 5085 | 0 | 0 | 0 | 0 | 0 |
| Misc supplies | 5090 | 0 | 0 | 0 | 0 | 0 |
| 1001 Plant F8 | 5501 | 0 | 0 | 0 | 0 | 0 |
| TANK 26 PT #2 84 CHOLLA | 5502 | 1,382 | 1,457 | 1,563 | 1,720 | (156) |
| Telemetry PT#18 58328 S. | 5503 | 405 | 463 | 308 | 358 | (49) |
| Telemetry 8908 Sage | 5504 | 261 | 267 | 294 | 341 | (47) |
| 1303 Plant L5 TANK 19 | 5505 | 1,337 | 1,370 | 1,729 | 2,005 | (277) |
| 56876 COBALT | 5506 | 267 | 280 | 307 | 356 | (49) |
| 53732 UPPRE RIDGE TANK | 5507 | 311 | 328 | 329 | 381 | (53) |
| 6955 OWS RD TP705-010283 | 5508 | 4,685 | 5,458 | 5,174 | 6,002 | (828) |
| 6955 OWS RDn SHOP 885-030 | 5509 | 4,420 | 5,269 | 5,113 | 5,931 | (818) |
| Electric General | 5510 | 0 | 0 | 0 | 0 | 0 |
| Sunland/Piontwn Well #2 | 5512 | 6,932 | 7,760 | 6,568 | 7,619 | (1,051) |
| Well #3 504 Plant F6 | 5513 | 0 | 0 | 0 | 0 | 0 |
| 5 GLF CRS Well #5 | 5514 | 0 | 0 | 0 | 0 | 0 |
| 505 Plant C6 Well #6 | 5515 | 9,514 | 10,614 | 9,208 | 10,681 | (1,473) |
| 55479 Yucca Trl Well #8 | 5516 | 11,489 | 12,987 | 10,582 | 12,275 | (1,693) |
| Well #9 55865 Sunland | 5517 | 31,674 | 34,968 | 33,458 | 38,811 | (5,353) |
| 55527 Sunland Dr Well #1 | 5518 | 558 | 586 | 580 | 673 | (93) |
| Well #11 56650 Cassiaa Dr | 5519 | 46,184 | 54,586 | 52,285 | 60,651 | (8,366) |
| 7961 Fox Trl Lower Fox | 5520 | 9,754 | 10,236 | 11,718 | 13,593 | (1,875) |
| 54484 Pinon Fairway Boos | 5523 | 0 | 0 | 0 | 0 | 0 |

| 100- | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
|----------------------------------|--------|------------------|------------------|------------------|------------------|------------------|
| Source of Supply - Dept 100 | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| 57350 Encelia Drive/Blend Fac. | 5524 | 50,523 | 57,258 | 53,224 | 61,740 | (8,516) |
| 56125 Luna Vista Tie in | 5525 | 0 | 0 | 0 | 0 | 0 |
| 55189 29 Palms Hwy Booste | 5526 | 11,715 | 12,732 | 11,072 | 12,844 | (1,772) |
| 54075 Homestead Wy Boost | 5527 | 4,457 | 4,709 | 4,557 | 5,286 | (729) |
| 501 Plant N3 Well #5 | 5528 | 279 | 293 | 289 | 335 | (46) |
| 503 Plant J5 W7 Well #7 | 5529 | 279 | 296 | 293 | 339 | (47) |
| 516 PLANT J5 | 5530 | 0 | 0 | 0 | 0 | 0 |
| 1801 Plant F5 Well #10 | 5531 | 0 | 0 | 0 | 0 | 0 |
| 514 Plant well #12 | 5532 | 27,528 | 29,026 | 29,170 | 33,837 | (4,667) |
| 7020 Sage Ave Well 16 & 1 | 5533 | 17,262 | 18,436 | 14,919 | 17,306 | (2,387) |
| 1114 Plant I 6 Booster #5 | 5534 | 7,089 | 7,249 | 8,267 | 9,590 | (1,323) |
| 604 Plant M5 Booster #11 | 5535 | 26,209 | 29,401 | 26,591 | 30,846 | (4,255) |
| 1304 Plant 18 Booster #12 | 5536 | 38,379 | 43,929 | 34,030 | 39,475 | (5,445) |
| 1103 Plant K6 Booster #13 | 5537 | 20,124 | 21,319 | 20,215 | 23,449 | (3,234) |
| 1309 Plant Tank 14 | 5538 | 6,307 | 6,681 | 6,641 | 7,704 | (1,063) |
| 53871 Ridge Booster | 5539 | 1,443 | 1,725 | 2,111 | 2,449 | (338) |
| Gas Costs | 5540 | 0 | 0 | 0 | 0 | 0 |
| Electric Wells Time Use | 5541 | 0 | 0 | 0 | 0 | 0 |
| 57626 Crestview well #18 | 5542 | 3,127 | 3,828 | 1,586 | 1,840 | (254) |
| 404 Warren Vista Well 24E | 5543 | 39,999 | 39,230 | 41,157 | 47,742 | (6,585) |
| 55694 Desert Gold | 5544 | 7,025 | 7,303 | 7,710 | 8,944 | (1,234) |
| 57377 Crestview | 5545 | 277 | 287 | 590 | 685 | (94) |
| 57107 Sunnyslope Dr | 5546 | 29,200 | 30,396 | 29,037 | 33,683 | (4,646) |
| 55439 29 Palms Hwy | 5547 | 0 | 0 | 0 | 0 | 0 |
| 55441 29 Palms Hwy | 5548 | 0 | 0 | 0 | 0 | 0 |
| 55439 & 41 29 Palms Hwy | 5549 | 16,738 | 17,882 | 18,376 | 21,316 | (2,940) |
| Electricity Rebate | 5551 | -10,963 | -12,617 | -19,350 | -14,310 | (5,040) |
| Communications Telephone | 5550 | 1,970 | 2,493 | 1,747 | 2,070 | (323) |
| Water analysis | 6010 | 43,545 | 45,000 | 35,759 | 41,435 | (5,676) |
| Engr serv fee | 6040 | 0 | 0 | 0 | 0 | 0 |
| Oper ser fee | 6050 | 0 | 0 | 0 | 0 | 0 |
| Government fee | 6060 | 17,514 | 14,756 | 12,765 | 15,012 | (2,247) |
| Watermaster | 6080 | 36,506 | 37,210 | 36,471 | 36,729 | (258) |
| Watermaster | 6081 | 0 | 0 | 0 | 0 | 0 |
| Pipeline fee | 6091 | 0 | 0 | 0 | 0 | 0 |
| Misc contracts | 6200 | 0 | 175 | 0 | 0 | 0 |
| Seminars/Training | 6510 | 2,951 | 5,499 | 3,742 | 7,690 | (3,948) |
| Lodging | 6540 | 463 | 257 | 527 | 416 | 111 |
| Meals Out of Town | 6560 | 133 | 0 | 0 | 0 | 0 |
| Mileage Reimb | 6570 | 0 | 0 | 0 | 0 | 0 |
| Material serv | 7010 | 19,266 | 18,527 | 10,958 | 16,250 | (5,292) |
| Tank inspection, cleaning & repr | 7016 | 0 | 0 | 0 | 16,000 | (16,000) |
| Nitrate maint | 7018 | 0 | 0 | 0 | 0 | 0 |
| Services | 7030 | 15,635 | 17,196 | 14,150 | 15,660 | (1,511) |
| Auto Services | 7040 | 4,478 | 7,535 | 12,500 | 8,171 | 4,329 |
| Auto Supplies | 7050 | 5,677 | 5,626 | 7,000 | 6,101 | 899 |
| Equip contracts | 7060 | 3,478 | 4,205 | 3,971 | 3,885 | 86 |
| Misc maintenance | 7070 | 0 | 0 | 0 | 0 | 0 |
| Membership Dues | 8020 | 893 | 0 | 0 | 298 | (298) |
| Subscriptions | 8030 | 0 | 0 | 0 | 0 | 0 |
| Leases & rents | 8040 | 0 | 0 | 0 | 0 | 0 |
| Misc exp | 8090 | <u>279</u> | <u>0</u> | <u>459</u> | <u>246</u> | <u>213</u> |
| Subtotal | | 782,735 | 794,098 | 789,696 | 884,470 | (94,774) |
| GRAND TOTAL | | 1,862,749 | 1,614,975 | 1,569,166 | 1,761,731 | (192,565) |

| Trans. & Distr. | | Department | | | | |
|-----------------------|-------------|----------------|----------------|----------------|----------------|-----------------|
| 121- | | | | | | |
| Construction | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Exec salaries | 4100 | 0 | 0 | 0 | 0 | 0 |
| Supervision | 4110 | 0 | 0 | 0 | 0 | 0 |
| Oper wages | 4200 | 246,184 | 318,765 | 277,093 | 332,198 | (55,105) |
| Severance | 4210 | 6,272 | | 0 | | 0 |
| Clerical | 4320 | | 0 | | 0 | 0 |
| Overtime Leaks | 4245 | 18,694 | | 60,172 | | 60,172 |
| Overtime | 4330 | 21,797 | 38,848 | 2,224 | 59,679 | (57,455) |
| PTO | 4670 | 27,452 | 38,952 | 38,952 | 40,527 | (1,575) |
| Admin | 4640 | | 976 | | 1,023 | (1,023) |
| Health | 4700 | 83,660 | 102,434 | 99,257 | 89,243 | 10,014 |
| EE Medical Reimburs | 4701 | -1,676 | -6,055 | -1,156 | 0 | (1,156) |
| Insurance Opt Out | 4702 | 388 | 0 | | 0 | 0 |
| Dental | 4710 | 9,432 | 9,472 | 10,178 | 9,474 | 704 |
| Vision | 4720 | | 1,273 | 1,322 | 1,289 | 33 |
| Life ins | 4730 | 1,067 | 1,486 | 2,217 | 1,548 | 668 |
| LTD | 4740 | 1,923 | 885 | | 922 | (922) |
| EAP | 4750 | 219 | 280 | 287 | 280 | 7 |
| PERS | 4800 | 265,644 | 85,643 | 78,682 | 81,274 | (2,592) |
| FICA | 4810 | 27,216 | 30,039 | 29,140 | 32,769 | (3,629) |
| Cell Phone Allowance | 4861 | 2,182 | 2,723 | 2,347 | 2,729 | (382) |
| Holiday | 4620 | 16,064 | 18,712 | 19,479 | 19,497 | (18) |
| Unemploy ins | 4815 | | 0 | | | 0 |
| Subtotal | | 726,517 | 644,433 | 620,194 | 672,452 | (52,258) |
| Oper supplies | 5010 | 66,399 | 73,276 | 95,000 | 78,225 | 16,775 |
| Bereavment | 4660 | 463 | 1,645 | | 703 | (703) |
| Retro pay | 4410 | 380 | 181 | | 187 | (187) |
| Workers' comp | 4820 | 15,369 | 14,621 | 15,369 | 18,600 | (3,231) |
| Standby Leaks | 4240 | 32,413 | 32,949 | 33,000 | 32,787 | 213 |
| OPEB | 4250 | 29,174 | | | | |
| Uniforms | 4830 | 5,148 | 5,031 | 3,106 | 4,428 | (1,322) |
| Jury duty | 4650 | 932 | 751 | | 561 | (561) |
| Printed forms | 5011 | 398 | 439 | | 279 | (279) |
| computer supplies | 5015 | | 0 | | 0 | 0 |
| Small tools | 5020 | 2,125 | 2,437 | 2,400 | 2,321 | 79 |
| Furniture & fixtures | 5030 | 0 | 85 | 0 | 0 | 0 |
| Postage | 5040 | 0 | 0 | 0 | 0 | 0 |
| Fuel | 5050 | 32,271 | 36,231 | 35,082 | 36,836 | (1,754) |
| Misc supplies | 5060 | 0 | 50 | 0 | 0 | 0 |
| Training & education | 5085 | 0 | 0 | | 0 | 0 |
| Electric | 5508 | 0 | 0 | 0 | 0 | 0 |
| Electric | 5509 | 0 | 0 | 0 | 0 | 0 |
| Telephone | 5550 | 785 | 1,325 | 778 | 963 | (184) |
| Govern fees | 6060 | 0 | 1,938 | 0 | 646 | (646) |
| Misc contracts | 6200 | 0 | 0 | 0 | 0 | 0 |
| Seminars & training | 6510 | 1,112 | 1,307 | 1,088 | 5,320 | (4,232) |
| Ground transportation | 6530 | 0 | 0 | 0 | 0 | 0 |

| Trans. & Distr. | | Department | | | | |
|--------------------|--------|----------------|----------------|----------------|----------------|-----------------|
| 121- | | | | | | |
| Construction | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Meals in Town | 6550 | 0 | 0 | 0 | 0 | 0 |
| Meals out of town | 6560 | 21 | 10 | 0 | 0 | 0 |
| Material / service | 7010 | 23,521 | 24,396 | 18,000 | 21,972 | (3,972) |
| Services | 7030 | 4,161 | 5,805 | 2,258 | 4,075 | (1,817) |
| Auto services | 7040 | 9,142 | 14,615 | 16,500 | 13,419 | 3,081 |
| Auto supplies | 7050 | 8,887 | 10,837 | 7,094 | 8,939 | (1,846) |
| Misc maint | 7070 | 0 | 0 | 0 | 0 | 0 |
| New Install/Serv | 7075 | 8,540 | 11,333 | 22,000 | 13,958 | 8,042 |
| Memb Dues | 8020 | 0 | 22 | 0 | 0 | 0 |
| Leases | 8040 | 0 | 0 | 0 | 0 | 0 |
| Misc exp | 8090 | 3,228 | <u>920</u> | <u>1,900</u> | <u>2,016</u> | (116) |
| Subtotal | | 244,470 | 240,203 | 253,575 | 246,235 | 7,340 |
| GRAND TOTAL | | 970,986 | 884,637 | 873,769 | 918,687 | (44,917) |

| 141- | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
|-----------------------|--------|-----------|--------------|-----------|--------------|-----------------|
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Oper supplies | 5010 | 30,508 | 22,601 | 29,700 | 30,000 | (300) |
| Uniforms | 4830 | 3,049 | 3,785 | 4,322 | 3,719 | 604 |
| Workers' comp | 4820 | 11,081 | 14,149 | 9,696 | 15,222 | (5,526) |
| Jury duty | 4650 | 420 | 0 | 651 | 357 | 294 |
| Bereavment | 4660 | | 0 | 1,302 | 434 | 868 |
| computer supplies | 5015 | | 0 | | 0 | 0 |
| Small tools | 5020 | 1,109 | 1,423 | 1,854 | 1,462 | 392 |
| Furniture & fix | 5030 | | 0 | | 0 | 0 |
| Postage | 5040 | | 0 | 28 | 0 | 28 |
| Fuel | 5050 | 32,274 | 37,363 | 34,137 | 35,844 | (1,707) |
| Training & education | 5085 | | 0 | | 0 | 0 |
| Misc Supplies | 5090 | | 0 | | 0 | 0 |
| Telephone | 5550 | | 0 | | 0 | 0 |
| Government fees | 6060 | | 891 | | 297 | (297) |
| Misc contracts | 6200 | | 0 | 19,570 | 6,523 | 13,047 |
| Seminars & training | 6510 | 878 | 2,048 | 923 | 4,645 | (3,723) |
| Travel | 6550 | | 0 | 76 | 0 | 76 |
| Meals out of Town | 6560 | 14 | 0 | 189 | 0 | 189 |
| Lodging | 6540 | | 0 | 298 | 0 | 298 |
| Mileage | 6570 | | | 558 | | |
| Material / service | 7010 | 1,243 | 1,331 | 1,000 | 1,191 | (191) |
| Services | 7030 | 1,391 | 3,040 | 2,443 | 2,291 | 152 |
| Auto Services | 7040 | 5,017 | 6,037 | 7,313 | 6,122 | 1,191 |
| Auto supplies | 7050 | 13,484 | 13,866 | 12,016 | 13,122 | (1,106) |
| Equipment Contracts | 7060 | 0 | 0 | | 0 | 0 |
| Leases and Rent | 8040 | 353 | 0 | 0 | 118 | (118) |
| Less: Amt Capitalized | 8041 | -105,019 | -112,154 | -131,697 | -126,968 | (4,729) |
| Misc | 8090 | 4,199 | <u>5,621</u> | 5,621 | <u>5,621</u> | <u>0</u> |
| Subtotal | | 0 | 0 | 0 | 0 | (558) |

IT

181-

| Department | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
|------------------------|------|----------------|----------------|----------------|----------------|-----------------|
| Acct # | | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Oper supplies | 5010 | 491 | 676 | 190 | 452 | (262) |
| Workers' comp | 4820 | 0 | 0 | 0 | 0 | 0 |
| Jury duty | 4650 | 0 | 0 | 0 | 0 | 0 |
| Bereavement leave | 4660 | 0 | 0 | 0 | 0 | 0 |
| Holiday | 4620 | 0 | 0 | 0 | 0 | 0 |
| Printed forms | 5011 | 0 | 157 | 0 | 0 | 0 |
| Computer paper | 5012 | 0 | 0 | 0 | 0 | 0 |
| computer supplies | 5015 | 169 | 2,380 | 0 | 850 | (850) |
| Computer Hardware | 5016 | 11,870 | 8,542 | 2,039 | 7,484 | (5,444) |
| Computer Software | 5017 | 33,431 | 28,980 | 41,500 | 41,500 | 0 |
| IT Equipment & Supplie | 5018 | 0 | 0 | 251 | 0 | 251 |
| Furniture & fixtures | 5030 | 0 | 0 | 0 | 0 | 0 |
| Postage | 5040 | 0 | 0 | 0 | 0 | 0 |
| Training & education | 5085 | 0 | 0 | 0 | 0 | 0 |
| Misc supplies | 5090 | 0 | 0 | 0 | 0 | 0 |
| DataProc services | 6030 | 25,031 | 36,256 | 23,216 | 22,500 | 716 |
| Misc. contracts | 6200 | 69,696 | 64,345 | 68,411 | 85,051 | (16,640) |
| Seminars & train | 6500 | 0 | 0 | 0 | 0 | 0 |
| Seminars & train | 6510 | 0 | 0 | 0 | 0 | 0 |
| Airline Tickets | 6520 | 0 | 0 | 0 | 0 | 0 |
| Lodging | 6540 | 0 | 0 | 0 | 0 | 0 |
| Meals in town | 6550 | 0 | 0 | 0 | 0 | 0 |
| Meals out of town | 6560 | 0 | 0 | 0 | 0 | 0 |
| Mileage Reimb | 6570 | 0 | 0 | 0 | 0 | 0 |
| Material/Serv | 7010 | 0 | 0 | 0 | 0 | 0 |
| Services | 7030 | 0 | 136 | 0 | 0 | 0 |
| Misc maintenance | 7070 | 0 | 122 | 0 | 0 | 0 |
| Bad debt exp | 8060 | 0 | 0 | 0 | 0 | 0 |
| Misc Expenses | 8090 | <u>0</u> | <u>1,094</u> | <u>0</u> | <u>365</u> | <u>(365)</u> |
| Subtotal | | 140,688 | 142,687 | 135,608 | 158,202 | (22,594) |
| GRAND TOTAL | | 140,688 | 142,687 | 135,608 | 158,202 | (22,594) |

| Acctg / Billing/Cust. Service | | Actual | Budget | Projected | Budget | Fiscal 14 vs 13 |
|-------------------------------|-------------|----------------|----------------|----------------|----------------|-----------------|
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Exec salaries | 4100 | 0 | 0 | | | |
| Oper wages | 4200 | 286,629 | 322,990 | 283,539 | 303,964 | (20,425) |
| OPEB | 4250 | 35,907 | | | | 0 |
| Overtime | 4330 | 1,963 | 705 | 4,160 | 2,658 | 1,502 |
| Retro pay | 4410 | | 0 | | 0 | 0 |
| PTO | 4670 | 47,068 | 44,433 | 44,433 | 43,592 | 841 |
| Admin | 4640 | | 0 | | 0 | 0 |
| Health | 4700 | 49,515 | 62,874 | 46,742 | 44,952 | 1,790 |
| EE Medical Reimbursers | 4701 | 110 | -1,899 | -2 | 0 | (2) |
| Insurance Opt Out | 4702 | 23,460 | 21,918 | 28,455 | 23,626 | 4,829 |
| Dental | 4710 | 13,393 | 12,779 | 12,319 | 11,088 | 1,231 |
| Vision | 4720 | 1,551 | 1,567 | 1,616 | 1,388 | 228 |
| Life ins | 4730 | 2,487 | 1,525 | 2,392 | 1,441 | 951 |
| LTD | 4740 | 0 | 907 | | 858 | (858) |
| EAP | 4750 | 340 | 345 | 350 | 302 | 49 |
| PERS | 4800 | 331,500 | 87,859 | 85,214 | 75,658 | 9,556 |
| FICA | 4810 | 27,994 | 27,822 | 29,771 | 26,458 | 3,313 |
| Holiday | 4620 | 18,351 | 19,196 | 22,790 | 18,150 | 4,640 |
| Uniforms | 4830 | | 0 | | 0 | 0 |
| Subtotal | | 840,267 | 603,021 | 561,780 | 554,135 | 7,645 |

| | | | | | | |
|-------------------------|-------------|----------|----------|----------|----------|----------|
| Oper supplies | 5010 | 0 | 476 | 0 | 159 | (159) |
| Severance | 4210 | 0 | 0 | 2,931 | 0 | 2,931 |
| Bereavement leave | 4660 | 0 | 450 | 0 | 150 | (150) |
| Workers' comp | 4820 | -2,635 | 2,469 | 2,469 | 1,741 | 729 |
| Jury duty | 4650 | 0 | 0 | 0 | 0 | 0 |
| Printed forms | 5011 | 183 | 485 | 419 | 362 | 57 |
| Computer paper | 5012 | 0 | 0 | 0 | 0 | 0 |
| computer supplies | 5015 | 0 | 0 | 0 | 0 | 0 |
| Small tools | 5020 | 0 | 0 | 0 | 0 | 0 |
| Furniture & fix | 5030 | 0 | 0 | 0 | 0 | 0 |
| Postage | 5040 | 5,126 | 6,114 | 5,500 | 5,580 | (80) |
| Training & education | 5085 | 0 | 0 | 0 | 0 | 0 |
| Misc supplies | 5090 | 0 | 0 | 0 | 0 | 0 |
| Outsource billing | 6010 | 63,702 | 69,462 | 61,349 | 64,838 | (3,489) |
| Acct Service Fees | 6020 | 0 | 0 | 0 | 0 | 0 |
| Acct Services | 6070 | 0 | 0 | 0 | 0 | 0 |
| Misc Contracts | 6200 | 0 | 0 | 0 | 0 | 0 |
| Seminars & training | 6510 | 2,008 | 891 | 2,000 | 1,633 | 367 |
| Airline Tickets | 6520 | 668 | 297 | 1,610 | 858 | 752 |
| Lodging | 6540 | 837 | 0 | 1,397 | 745 | 652 |
| Meals out of Town | 6550 | 301 | 0 | 325 | 209 | 116 |
| Mileage reimb. | 6570 | 136 | 0 | 150 | 95 | 55 |
| Tolls, Parking, and Etc | 6580 | 108 | 0 | 125 | 78 | 47 |
| Material service | 7010 | 0 | 0 | 0 | 0 | 0 |
| Services | 7030 | 0 | 0 | 0 | 0 | 0 |
| Misc maintenance | 7070 | 0 | 0 | 0 | 0 | 0 |
| Over/Shorts | 7080 | -562 | 0 | 2,125 | 521 | 1,604 |
| Restitution | 7081 | 0 | 0 | -1,150 | 0 | (1,150) |
| NSF Checks | 7090 | 499 | 389 | -197 | 230 | (427) |
| Deposit int exp | 8051 | 557 | 1,318 | 977 | 951 | 26 |
| Bad debt exp | 8060 | 96,521 | 35,691 | 15,777 | 25,000 | (9,223) |
| Credit card chrg | 8092 | 16,266 | 25,222 | 29,112 | 26,000 | 3,112 |
| Misc Expenses | <u>8090</u> | <u>9</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

| Acctg / Billing/Cust. Service | Actual | Budget | Projected | Budget | Fiscal 14 vs 13 |
|-------------------------------|-----------|-----------|-----------|-----------|-----------------|
| Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Subtotal | 183,724 | 143,263 | 124,919 | 129,148 | -4,230 |
| GRAND TOTAL | 1,023,990 | 746,284 | 686,699 | 683,283 | 3,415 |

| 201- | | Department | | | | | |
|------------------------|-------------|----------------|----------------|----------------|----------------|-----------------|--|
| Administration | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 | |
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance | |
| Exec salaries | 4100 | | | | | | |
| Oper wages | 4200 | 366,582 | 582,620 | 563,408 | 598,979 | (35,570) | |
| OPEB | 4250 | | | | | 0 | |
| Wage Rebate/Training | 4320 | | 0 | | 0 | 0 | |
| Overtime | 4330 | 5,760 | 9,248 | 3,963 | 9,668 | (5,704) | |
| Holiday | 4620 | 31,085 | 34,434 | 45,660 | 35,417 | 10,243 | |
| PTO | 4670 | 49,214 | 76,115 | 76,115 | 78,586 | (2,471) | |
| Admin | 4640 | 15,419 | 10,232 | 16,456 | 10,176 | 6,280 | |
| Health | 4700 | 54,628 | 78,961 | 70,407 | 69,555 | 852 | |
| EE Medical Reimburseme | 4701 | -1,449 | -2,532 | -1,123 | 0 | (1,123) | |
| Opt Out | 4702 | 3,134 | 0 | 14,208 | 0 | 14,208 | |
| Dental | 4710 | 7,068 | 8,142 | 8,418 | 8,303 | 115 | |
| Vision | 4720 | 869 | 1,175 | 1,305 | 1,175 | 130 | |
| Life ins | 4730 | 2,565 | 2,735 | 3,848 | 2,813 | 1,035 | |
| LTD | 4740 | 0 | 1,628 | | 1,674 | (1,674) | |
| EAP | 4750 | 191 | 259 | 32 | 259 | (227) | |
| PERS | 4800 | 110,697 | 157,604 | 149,359 | 147,637 | 1,723 | |
| FICA | 4810 | 32,278 | 42,310 | 46,528 | 43,192 | 3,336 | |
| Def comp | 4850 | | 0 | | 0 | 0 | |
| Wastewater environ. | 6046 | | -165,017 | -165,017 | -159,770 | (5,248) | |
| Director fees | 8010 | 23,375 | 35,000 | 33,188 | 35,000 | (1,813) | |
| Dir P/R tax exp | 8011 | | 0 | | 0 | 0 | |
| Dir Medical Bene | 8012 | 52,977 | 65,995 | 64,696 | 62,114 | 2,582 | |
| Dir Dental | 8012 | | 4,630 | | 4,720 | (4,720) | |
| Dir Vision | 8012 | | 979 | | 979 | (979) | |
| Dir Life | 8012 | | 147 | | 147 | (147) | |
| Dir LTD | 8012 | | 88 | | 88 | (88) | |
| Dir EAP | 8012 | | 216 | | 216 | (216) | |
| Dir FICA | 4810 | | 2,678 | | 2,678 | (2,678) | |
| Cell Phone Allowance | 4861 | 2,827 | 4,284 | 3,542 | 4,284 | (742) | |
| Auto allow | 4860 | 7,425 | 10,800 | 11,138 | 10,800 | 338 | |
| Subtotal | | 764,646 | 962,729 | 946,131 | 968,687 | -22,557 | |
| Oper supplies | 5010 | 11,201 | 19,734 | 19,539 | 16,824 | 2,715 | |
| Uniforms | 4830 | 121 | 236 | 577 | 311 | 266 | |
| Severance | 4210 | | 0 | | 0 | | |
| Unemploy ins | 4815 | 23,960 | 57,440 | 39,317 | 40,239 | (922) | |
| Workers' comp | 4820 | 5,926 | 6,782 | 8,889 | 7,199 | 1,690 | |
| Jury duty | 4650 | | 230 | 1,413 | 548 | 866 | |
| Bereavement leave | 4660 | 449 | 528 | 879 | 619 | 261 | |
| Retro pay | 4410 | | 0 | | 0 | 0 | |
| Printed forms | 5011 | 566 | 815 | 142 | 507 | (366) | |
| Computer paper | 5012 | | 0 | | 0 | 0 | |
| computer supplies | 5015 | 29 | 0 | | 10 | (10) | |
| Computer hardware | 5016 | 2,311 | 1,331 | | 1,214 | (1,214) | |
| Computer software | 5017 | | 0 | 22 | 7 | 15 | |
| Furniture & fix | 5030 | | 1,300 | 180 | 493 | (313) | |
| Postage | 5040 | 162 | 250 | 206 | 206 | (0) | |
| Fuel | 5050 | 1,957 | 1,002 | 3,280 | 2,079 | 1,200 | |
| Training & education | 5085 | 50 | 5,528 | 582 | 2,053 | (1,471) | |
| Misc supplies | 5090 | | 0 | | 0 | 0 | |
| Janitorial services | 5100 | 10,235 | 18,570 | 17,760 | 15,522 | 2,238 | |
| Landscape services | 5110 | | 0 | | 0 | 0 | |
| Building maintenance | 5120 | | 0 | | 0 | 0 | |
| Waste management | 5130 | 3,217 | 4,769 | 4,933 | 4,306 | 627 | |
| Gas costs | 5540 | 1,649 | 2,457 | 1,993 | 2,033 | (40) | |
| Gas costs | 5541 | | 0 | | 0 | 0 | |
| 55439 29 Palms | 5547 | | 0 | | 0 | 0 | |
| 55441 29 Palms | 5548 | | 0 | | 0 | 0 | |
| 55439 & 41 | 5549 | | 0 | | 0 | 0 | |
| Comm telephone | 5550 | 16,335 | 25,546 | 20,668 | 20,850 | (182) | |
| Comm fax & modem | 5560 | | 0 | | 0 | 0 | |

| Department | | | | | | |
|-----------------------|-------------|------------------|------------------|------------------|------------------|-----------------|
| 201- | | | | | | |
| Administration | | Actual | Budget | Projected | Budget | Fiscal 13 vs 12 |
| | Acct # | FY2011-12 | FY2012-13 | 6/30/2013 | FY2013-14 | Variance |
| Accounting serv | 6020 | 21,216 | 34,881 | 36,018 | 30,705 | 5,313 |
| DP service fees | 6030 | | 0 | | 0 | 0 |
| Engr serv fees | 6040 | 7,500 | 0 | | 2,500 | (2,500) |
| Century Homes exp | 6045 | | 0 | | 0 | 0 |
| Century Homes reimb | 6047 | | 0 | | 0 | 0 |
| Oper serv fees | 6050 | | 0 | | 0 | 0 |
| Government fees | 6060 | 10,866 | 3,196 | 4,602 | 6,221 | (1,619) |
| Legal fees | 6070 | 81,080 | 89,012 | 67,241 | 79,111 | (11,870) |
| Lobbyist | 6080 | 61,355 | 120,000 | 113,852 | 98,403 | 15,450 |
| Misc contracts | 6200 | 3,625 | 9,530 | 6,923 | 6,692 | 230 |
| Conventions | 6500 | 190 | 810 | 0 | 333 | (333) |
| Seminars & train | 6510 | 4,345 | 4,621 | 10,205 | 6,391 | 3,815 |
| Airline tickets | 6520 | 2,274 | 2,271 | 2,451 | 2,332 | 119 |
| Ground transp | 6530 | 179 | 211 | 24 | 138 | (114) |
| Lodging | 6540 | 1,212 | 1,869 | 4,562 | 2,547 | 2,014 |
| Meals in town | 6550 | 1,864 | 2,450 | 2,412 | 2,242 | 170 |
| Meals out of town | 6560 | 613 | 460 | 1,168 | 747 | 421 |
| Mileage reimb | 6570 | 457 | 621 | 601 | 560 | 41 |
| Tolls parking | 6580 | 84 | 109 | 147 | 113 | 34 |
| Material serv | 7010 | 774 | 2,167 | 1,923 | 1,621 | 302 |
| Services | 7030 | 22,574 | 26,758 | 11,358 | 20,230 | (8,872) |
| Auto Services | 7040 | 0 | 106 | 2,614 | 907 | 1,708 |
| Auto Supplies | 7050 | 68 | 0 | 27 | 31 | (5) |
| Equip contracts | 7060 | 0 | 0 | 825 | 275 | 550 |
| Misc maint | 7070 | 0 | 0 | 0 | 0 | 0 |
| P/R newsletter | 7500 | 7,109 | 15,000 | 2,386 | 8,165 | (5,779) |
| P/R mailings | 7510 | 0 | 8,000 | 0 | 2,667 | (2,667) |
| PI Consulting | 7515 | 0 | 1,000 | 1,326 | 775 | 551 |
| P/R Media | 7520 | 7,188 | 10,000 | 10,170 | 9,119 | 1,051 |
| P/R radio | 7530 | 0 | 0 | 0 | 0 | 0 |
| P/R Bottled Water | 7535 | 0 | 0 | 0 | 0 | 0 |
| Water Conservation | 7540 | 1,313 | 12,000 | 4,511 | 5,941 | (1,430) |
| P/R misc | 7550 | 0 | 500 | 3,343 | 1,281 | 2,062 |
| Water Awareness | 7600 | 423 | 3,500 | 1,614 | 1,846 | (231) |
| Dir Travel & Ent | 8013 | 14,020 | 17,947 | 29,957 | 20,641 | 9,316 |
| Retiree's Benefits | 8014 | 112,592 | 172,593 | 139,535 | 141,574 | (2,038) |
| Retirees Health Reimb | 8015 | -24,612 | -37,158 | -19,183 | -26,984 | 7,801 |
| OPEB | 4250 | 0 | | | | 0 |
| Membership dues | 8020 | 25,021 | 29,916 | 35,773 | 30,236 | 5,536 |
| Subscriptions | 8030 | 39 | 5,821 | 56 | 1,972 | (1,916) |
| Leases & rents | 8040 | 5,261 | 8,472 | 8,495 | 7,409 | 1,086 |
| Deposit int exp | 8051 | 557 | 1,318 | 977 | 951 | 26 |
| Low inc cred prog | 8070 | -102 | 0 | | -34 | 34 |
| Ins exp - auto | 8080 | 45,216 | 65,789 | 67,682 | 59,562 | 8,120 |
| Ins exp - liability | 8081 | 17,423 | 24,256 | 26,991 | 22,890 | 4,101 |
| Paychex Exp | 8085 | 4,675 | 12,750 | 480 | 5,968 | (5,488) |
| Standby exp | 8086 | 3,451 | 2,833 | 2,457 | 2,914 | (457) |
| Misc exp | 8090 | 378 | 950 | 225 | 518 | (293) |
| Bank charges | 8091 | 1,245 | 6,537 | 3,857 | 3,880 | (23) |
| Collection fee | 8094 | 2,036 | 1,313 | 831 | 1,393 | (562) |
| Property tax exp | 8095 | 1,503 | 2,715 | 2,410 | 2,209 | 200 |
| Annexation fee | 8096 | 0 | 0 | 0 | 0 | 0 |
| Employee Relations | 8097 | <u>225</u> | <u>149</u> | <u>0</u> | <u>125</u> | <u>(125)</u> |
| Subtotal | | 523,403 | 811,788 | 711,225 | 682,139 | 29,086 |
| GRAND TOTAL | | 1,288,049 | 1,774,517 | 1,657,356 | 1,650,826 | 6,530 |

Hi-Desert Water District
 Current Debt Analysis
 FY 2013-14

| | |
|--|----------------------|
| The payments are summarized as follows: | <u>Budget</u> |
| Principal payments on debt | 390,000 |
| Interest payments on debt | 171,850 |
| Mojave Water pipeline payment | <u>480,076</u> |
| Total payments | 1,041,926 |

| Type of Debt | Name of Debt | Original Amount | Interest Rate | Maturity | Outstanding Principal | Principal & Lease Payments | Interest Expense | Total Payments |
|--------------|--|---------------------|---------------|----------|-----------------------|----------------------------|-------------------|---------------------|
| Loan #10 | Bond Refunding - 2013 | \$ 5,665,479 | 2.341% | 9/1/2024 | 5,665,479 | 390,000 | 171,850 | 561,850 |
| | Subtotal | \$ 5,665,479 | | | \$ 5,665,479 | \$ 390,000 | \$ 171,850 | \$ 561,850 |
| | Lease Mojave Water Agency Pipeline Payment | | | 2023 | | <u>480,076</u> | <u>-</u> | <u>480,076</u> |
| | Total | | | | \$5,665,479 | \$ 870,076 | \$ 171,850 | \$ 1,041,926 |

| <u>Other</u> | <u>Current Budget FY 2013</u> | <u>Forecast FY 2013</u> | <u>New Budget FY 2014</u> |
|--|-------------------------------|-------------------------|---------------------------|
| Amortization Bond Issuance Cost | 11,736 | 11,736 | 11,118 |
| Election Costs | 9,541 | 9,541 | 0 |
| Bank of New York Trust charge - fiscal agent | 0 | 2,827 | 2,827 |
| County of San Bernardino - LAFCO Budget Allocation | 10,000 | 10,000 | 10,000 |
| <u>Subtotal Other</u> | 31,277 | 34,104 | 23,945 |

**Hi-Desert Water District
Capital Program FY 2013-14**

| Description | Total 13/14 Budget | |
|---|-----------------------------------|----------------|
| Operations | | |
| 1 Production Well - 20W | 100,000 | carryover |
| 2 Reservoir Tank (Zone 3797) | 2,000,000 | existing item |
| 3 Reservoir repair and rehabilitation Contract - 4 years (Year 3) | 360,275 | existing item |
| 4 Part of Item 3 - Tank repair and rehabilitation | 88,000 | carryover |
| 5 Vehicle Replacement 2 vehicles @ \$30K per | 60,000 | perpetual item |
| 6 Vehicle Replacement 2 vehicles @ \$25K per | 50,000 | carryover |
| 7 Pneumatic Station 26 Rehab & Design | 114,000 | carryover |
| 8 Generator and Electrical for Item 7 | 100,000 | new item |
| 9 Telemetry Tank 33 | 12,274 | new item |
| 10 Well 17e Pull and Rehab | 80,000 | new item |
| 11 Well 11W Pull and Rehab | 90,000 | new item |
| 12 CL2 Generator (Well 11w) | 72,500 | new item |
| 13 Stand-by Booster System | 30,000 | new item |
| 14 Replacement Pumps (stand-by) | 40,000 | new item |
| 15 Ultra Sonic Flow Meter | 6,000 | new item |
| 16 MPC-300 Locating Equipment | 3,400 | new item |
| 17 Equipment Replacement - Dump Truck | 125,000 | existing item |
| 18 Nitrate Removal Rehab | 250,000 | existing item |
| 19 Solar for Wells and Pumps | 3,466,320 | existing item |
| 20 SCADA Replacement | 40,000 | existing item |
| CRP (Capital Replacement Program) | | |
| 21 CRP project FY 2013-14 - 34,800 linear feet | 1,390,193 | existing item |
| 22 CRP Completion | 27,000,000 | existing item |
| Planning Documents | | |
| 23 SCADA Master Plan | 100,000 | existing item |
| 24 Facilities Master Plan | 200,000 | existing item |
| 25 Water Master Plan | 250,000 | carryover |
| 26 Alta Loma Reservoir Design | 60,000 | new item |
| 27 Alta Loma Boosters Design | 60,000 | new item |
| 28 Sphere of Influence | 40,000 | existing item |
| 29 Cost of Service Report | 40,000 | existing item |
| 30 IT Master Plan | 25,000 | existing item |
| Public Relations | | |
| 31 Education Program - Demo Garden | 10,000 | existing item |
| Building Improvements | | |
| 32 Parking Lot resealing and stripping | 6,000 | new item |
| Information Technology | | |
| 33 Work Order software | 40,000 | carryover |
| 34 Springbrook Fixed Asset Module | 11,300 | new item |
| 35 5 Person Computers @\$2,000 per machine | 10,000 | perpetual item |
| 36 Smart Meters (Radio read meters) | 2,532,038 | existing item |
| Total Capital Programs | 38,862,300 | |
| Yellow Current Year | 2,471,942 | |

**Fiscal Year 2013-14 Budget
Simplified Cash Flow**

| | New Budget 2012-13 |
|--------------------------------------|-----------------------------------|
| Change in net Assets | 1,687,878 |
| Sources: Depreciation expense | 1,412,556 |
| Capital Reserve | 642,000 |
| Watermaster | 20,115 |
| | |
| Uses: Capital programs | (3,113,942) |
| Wastewater Loan | (156,506) |
| Principal payments | <u>(390,000)</u> |
| | |
| Impact to reserves | 102,101 |

**Fiscal Year 2012-13 Budget
Simplified Cash Flow**

| | Budget 2011-12 |
|--------------------------------------|---------------------------|
| Change in net Assets | 2,145,449 |
| Sources: Depreciation expense | 1,412,556 |
| Capital Carryover | 1,219,068 |
| Watermaster | 20,115 |
| | |
| Uses: Capital programs | (2,660,174) |
| Wastewater Loan | (500,000) |
| Wastewater Debt Retirement | (367,084) |
| Principal payments | <u>(462,251)</u> |
| | |
| Impact to reserves | 807,680 |

| | |
|----------------------------|----------------|
| Capital Reserve | 642,000 |
| Supplmental Water R | 0 |
| General Reserves | 165,680 |
| Debt Reserves | 0 |

**Hi-Desert Water District
2013-14 Revenue Analysis**

| | Budget | Forecast | Budget | Budget 13/14 | Budget 13/14 |
|-------------------------------------|--------------------------|--------------------------|----------------------|----------------------------------|--------------------------------|
| | <u>FY 2012-13</u> | <u>FY 2012-13</u> | <u>FY2014</u> | <u>vs. Forecast 12/13</u> | <u>vs. Budget 12/13</u> |
| Operating revenue | | | | | |
| Consumption revenue (1) | 4,792,117 | 4,988,211 | 4,837,921 | -150,290 | 45,805 |
| Multi-Family (1) | 308,721 | 307,721 | 307,349 | -372 | -1,371 |
| Mobile home (1) | 136,454 | 141,785 | 141,479 | -306 | 5,024 |
| Irrigation (1) | <u>289,099</u> | <u>313,036</u> | <u>312,565</u> | <u>-471</u> | <u>23,466</u> |
| Subtotal consumption revenue | 5,526,391 | 5,750,753 | 5,599,314 | -151,439 | 72,923 |
| Connection fees (2) | 1,497,212 | 1,512,986 | 1,514,429 | 1,444 | 17,218 |
| Delinquent fees | 176,135 | 166,280 | 165,000 | -1,280 | -11,135 |
| CRP Charge | 976,320 | 1,013,456 | 1,014,260 | 804 | 37,940 |
| Returned checks | 3,750 | 4,142 | 3,946 | -196 | 196 |
| Disconnect/reconnect | 79,131 | 67,793 | 67,000 | -793 | -12,131 |
| Turn on fee | 55,312 | 57,511 | 56,411 | -1,100 | 1,100 |
| Standby (4) | 180,879 | 201,844 | 191,362 | -10,482 | 10,482 |
| Meter sales (5) | 97,524 | 91,701 | 32,508 | -59,193 | -65,016 |
| New installations | <u>12,584</u> | <u>51,939</u> | <u>32,262</u> | <u>-19,677</u> | <u>19,677</u> |
| Total operating revenue | 8,605,237 | 8,918,404 | 8,676,492 | -241,913 | 71,254 |
| Non-operating revenue | | | | | |
| Property tax (6) | 1,283,612 | 1,335,777 | 1,322,420 | -13,358 | 38,807 |
| Pipeline (8) | 520,704 | 528,900 | 529,352 | 452 | 8,648 |
| Credit Check | 5,530 | 7,315 | 6,422 | -892 | 892 |
| Unpaid balances | 12,999 | 16,365 | 14,682 | -1,683 | 1,683 |
| Interest income | 734 | 0 | 0 | 0 | -734 |
| Interest income - LAIF (9) | 17,550 | 15,917 | 16,734 | 816 | -816 |
| LAIF - FMV adjustment account | 0 | | 0 | 0 | 0 |
| Other | <u>31,583</u> | <u>104,041</u> | <u>37,710</u> | <u>-66,330</u> | <u>6,127</u> |
| Total non-operating revenue | 1,872,713 | 2,008,315 | 1,927,320 | -80,995 | 54,607 |
| Total revenue | 10,477,950 | 10,926,720 | 10,603,812 | -322,908 | 125,862 |

(1) Water Consumption

1,055,962 units of water, or

2,427 acre feet,

| | <u>Units</u> <u>4/1/2012</u> <u>3/31/2013</u> | <u>Rate</u> | <u>Total</u> <u>Revenue</u> | <u>0.00%</u> <u>Consumption</u> <u>Increase</u> | <u>0.00%</u> <u>Rate</u> <u>Increase</u> | <u>Total</u> <u>Revenue</u> |
|-----------------|---|-------------|--------------------------------|---|--|--------------------------------|
| CIMIS | 25,932 | 5.42 | 140,551 | 25,932 | 5.42 | 140,551 |
| Bulk | 4,691 | 9.08 | 42,594 | 4,691 | 9.08 | 42,594 |
| Tier 1 | 2,241 | 3.56 | 7,978 | 2,241 | 3.56 | 7,978 |
| Tier 2 | 2,353 | 5.69 | 13,389 | 2,353 | 5.69 | 13,389 |
| Tier 3 | 4,156 | 6.89 | 28,635 | 4,156 | 6.89 | 28,635 |
| Tier 4 | 5,322 | 9.08 | 48,324 | 5,322 | 9.08 | 48,324 |
| Town Irrigation | 12,052 | 5.42 | 65,322 | 12,052 | 2.58 | 31,094 |
| | 56,747 | | 346,793 | 56,747 | | 312,565 |

Water

| | | | | | | |
|--------|----------------|------|------------------|----------------|------|------------------|
| Tier 1 | 372,353 | 3.56 | 1,325,577 | 372,353 | 3.56 | 1,325,577 |
| Tier 2 | 324,595 | 5.69 | 1,846,946 | 324,595 | 5.69 | 1,846,946 |
| Tier 3 | 143,605 | 6.89 | 989,438 | 143,605 | 6.89 | 989,438 |
| Tier 4 | 74,445 | 9.08 | 675,961 | 74,445 | 9.08 | 675,961 |
| | 914,998 | | 4,837,921 | 914,998 | | 4,837,921 |

WTR MF

| | | | | | | |
|--------|---------------|------|----------------|---------------|------|----------------|
| Tier 1 | 30,372 | 3.56 | 108,124 | 30,372 | 3.56 | 108,124 |
| Tier 2 | 25,148 | 5.69 | 143,092 | 25,148 | 5.69 | 143,092 |
| Tier 3 | 8,147 | 6.89 | 56,133 | 8,147 | 6.89 | 56,133 |
| Tier 4 | | 9.08 | 0 | 0 | 9.08 | 0 |
| | 63,667 | | 307,349 | 63,667 | | 307,349 |

WTR MH

| | | | | | | |
|--------------|------------------|------|------------------|------------------|------|------------------|
| Tier 1 | 15,592 | 3.56 | 55,508 | 15,592 | 3.56 | 55,508 |
| Tier 2 | 13,466 | 5.69 | 76,622 | 13,466 | 5.69 | 76,622 |
| Tier 3 | 1,357 | 6.89 | 9,350 | 1,357 | 6.89 | 9,350 |
| Tier 4 | | 9.08 | 0 | 0 | 9.08 | 0 |
| | 30,415 | | 141,479 | 30,415 | | 141,479 |
| Total | 1,065,827 | | 5,633,542 | 1,065,827 | | 5,599,314 |

GRAND TOTALS current budget

| | | |
|--------------|------------------|-------------|
| Tier 1 | 432,610 | 41% |
| Tier 2 | 365,562 | 34% |
| Tier 3 | 183,197 | 17% |
| Tier 4 | 84,458 | 8% |
| Total | 1,065,827 | 100% |

GRAND TOTALS trailing 12 months

| | | |
|--------------|------------------|-------------|
| Tier 1 | 432,610 | 40% |
| Tier 2 | 365,562 | 34% |
| Tier 3 | 183,197 | 17% |
| Tier 4 | 109,758 | 10% |
| Total | 1,091,127 | 100% |