

**PURSSIMA HILLS WATER DISTRICT
RESERVE SUMMARY
FY 2021-22**

Summary of Budget:

	Original	
Budgeted capital expenditures FY 2022	\$ (4,556,900)	Budgeted capital outlay for 2022, pulls from capital budget
Capital budget utilizing bond proceeds in 2022	2,300,000	See below
Operating budget surplus	1,893,982	Pulls from operating budget
Beginning available fund balance	3,304,618	Pulls from comparable balance sheet tab (6/30/2021 vs 6/30/2020)
Available surplus for allocation to reserves	<u>\$ 2,941,700</u>	

Summary Allocation of Surplus to Reserves:

Available surplus for allocation to reserves	\$ 2,941,700	
Operating reserve	(1,400,000)	Manual entry, \$1.4M max, first priority
Capital projects reserves:		
Maintenance yard improvements	(30,000)	Manual entry
All other unallocated projects	(1,500,000)	Manual entry, \$1.5M max, second priority
Insurance reserve	(11,700)	Manual entry, \$11,700 max, third priority
Balance after reserves allocated	<u>\$ -</u>	

LONG-TERM BOND CAPITAL BUDGET		2022 Budget	Total Budget	Actuals TD	Balance
1723-90	Taaffe Road Main Replacement	50,000	3,890,000	3,443,782	446,218
1723136	Concepcion Fremont Main Replacement	2,000,000	3,085,000	180,483	2,904,517
1723143	Duval, Elena, Padre, Seton WM	250,000	250,000	70,632	179,368
	TOTAL	2,300,000	7,225,000	3,694,897	3,530,103
	Available Bond Money	3,555,000	8,005,000	3,694,897	4,310,103
	Surplus (Deficit)	1,255,000	780,000	-	780,000

PURSSIMA HILLS WATER DISTRICT
RESERVE SUMMARY
FY 2021-22

PURISSIMA HILLS WATER DISTRICT
CASH RESERVE POLICY

1. POLICY STATEMENT

Cash reserves are essential to ensuring fiscal responsibility, a key organizational goal of the Purissima Hills Water District (District). Properly designed reserve policies send a positive signal to ratepayers, investors, and regulatory and credit rating agencies that the District is committed to maintaining the long-term fiscal strength of the District.

2. DEFINITION

Cash reserves are savings necessary to balance District budgets during periods of fiscal constraint, allow for emergency preparedness, provide for a well-maintained infrastructure, and demonstrate a commitment to future system capital investments.

3. PURPOSE

Strong and transparent financial policies, including maintaining prudent reserves for emergencies, rate stability, operating costs, and capital improvements, are consistent with best practices in the utility industry. This Cash Reserve Policy is designed to provide operating guidance for the management of District finances.

4. CASH RESERVES

The District will maintain cash reserves in three (3) categories as further described in sections 5-7 below:

- A. Operating Reserve with a maximum target level of 25% of the operating and maintenance budget, or \$1,400,000, and ranked #1 for funding; and
- B. Capital Reserve with a maximum target level of \$1,500,000, and ranked #2 for funding.
- C. Unemployment Insurance Reserve with a maximum benefit of \$450 per week for six months (26 pay periods), or \$11,700, and ranked #3 for funding.

Replenishment of reserve levels and plans for meeting maximum target levels will be recommended by the General Manager as part of the District's annual budgeting process.

5. OPERATING RESERVE

The purpose of the Operating Reserve is to ensure that the District will at all times have sufficient funding available to meet annual operating costs, including temporary cash flow deficiencies that might occur as a result of timing differences between the receipt of operation revenue and expenditure requirements and unexpected costs that might occur as a result of doing business. Adequate operating reserves provide financial flexibility in the event of unanticipated expenditures or revenue fluctuations.

- A. Target Level: 25% of the operating and maintenance budget, or \$1,400,000.
- B. Use of Reserve: To pay outstanding operating expenditures prior to the receipt of anticipated operating revenues, or in circumstances resulting from short-term loss or shortage of revenues. The General Manager will provide a monthly investment report to the Board of Directors.

PURSSIMA HILLS WATER DISTRICT
RESERVE SUMMARY
FY 2021-22

PHWD Cash Reserve Policy
Final Version, Adopted March 13, 2019

6. CAPITAL RESERVE

The purpose of the Capital Reserve is to ensure that the District is able to fund the repair, maintenance, or replacement of the water system's infrastructure assets, during normal operations and emergencies. The reserve level combined with the District's managed risk pooled insurance coverage should adequately protect the District and its customers in the event of a catastrophic loss.

- A. Target Level: \$1,500,000.
- B. Use of Reserve: To cover unexpected losses experienced by the District as a result of a disaster or emergency incidents that might result in the normal course of doing business. Any reimbursement received by the District from insurance as a result of a submitted claim shall be deposited back into the reserve as replenishment for the loss. The General Manager will notify the Board President prior to withdrawing and using the necessary funds, and seek ratification of the expenditure at the next regular Board Meeting.

7. UNEMPLOYMENT INSURANCE RESERVE

The Unemployment Insurance Reserve is to be used in the event that an unemployment claim is brought against the District.

- A. Target Level: \$450 per week for six months, or \$11,700.
- B. Use of Reserve: To cover unemployment claims. The reserve will be replenished as necessary.

8. OVERSIGHT AND REPORTING

Reserve levels will be monitored by staff during the fiscal year and reported to the Board of Directors in monthly financial reports and an annual report.

To the extent that reserves exceed target levels, the Board of Directors has the flexibility to direct staff to utilize the available funds in any manner, including but not limited to:

- A. Pay for capital projects (reducing the need for future debt);
- B. Pay down liabilities (e.g., unfunded accrued pension obligations);
- C. Pay down existing debt;
- D. Fund other strategic objectives; and/or
- E. Deposit funds in the LAIF account.

The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change.

This Cash Reserve Policy will be reviewed on an annual basis by the Board, in consultation and collaboration with the General Manager, to ensure conformance with the District's strategic goals and objectives, and updated as necessary in compliance with material changes in risk exposures, regulations, or standards.

PURISSIMA HILLS WATER DISTRICT
OPERATING BUDGET FY 2021-22

Acct No	Acct Desc	2020-21 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2020-21	Budget 2020-21	2020-21 Change Actual vs Budget	Average 2000 to 2020-21	Budget 2021-22	Budget 2021-22 vs Actual 2020-21	Budget 2021-22 vs Budget 2020-21
SFPUC Rate (ccf)		\$ 4.10		\$ 4.10	\$ 4.10	\$ -		\$ 4.10	\$ -	100.00%
SFPUC (acft)		435.60		435.60	435.60	-		435.60	-	100.00%
SFPUC Rate (acft)		\$ 1,785.96		\$ 1,785.96	\$ 1,785.96	\$ -		\$ 1,785.96	\$ -	100.00%
Total Purchased ccf		876,640		876,640	750,000	(126,640)	932,661	792,832	(83,808)	105.71%
Res (ccf)		776,714		776,714	675,000	(101,714)	831,268	741,298	(35,416)	109.82%
Res (%)		88.60%		88.60%	90.00%	1.40%	89.28%	93.50%	0	0.94%
Inst (ccf)		45,842		45,842	45,000	(842)	62,132	51,534	5,692	114.52%
Inst (%)		5.23%		5.23%	6.00%	0.77%	6.60%	6.50%	0	0.07%
Total use (ccf)		822,557		822,557	720,000	(102,557)	893,401	792,832	(29,725)	110.12%
Unaccounted water (%)		6.17%		6.17%	4.00%	-2.17%	4.18%	6.00%	(0)	0.06%
Unaccounted water (ccf)		54,083		54,083	30,000	(24,083)	39,773	47,570	(6,513)	158.57%
Power (\$\$/ccf)		\$ 0.36		\$ 0.43	\$ 0.40	\$ (0.03)	\$ 0.28	\$ 0.43	\$ (0)	0.43%
Average Residential Sales Price		\$ 8.35		\$ 8.38	\$ 9.97	\$ 1.59	\$ 4.18	\$ 8.35	\$ (0)	83.76%
Institutional Sales Price		\$ 8.50		\$ 8.50	\$ 8.50	\$ -	\$ 7.43	\$ 8.50	\$ -	100.00%
SFPUC Service Chgs		\$ 31,893		\$ 38,400	\$ 36,348	\$ (2,052)	\$ 34,933	\$ 40,000	\$ 1,600	110.05%
BAWSCA Bond Replacement Chgs		\$ 370,147		\$ 370,147	\$ 365,172	\$ (4,975)	\$ 306,507	\$ 321,720	\$ (48,427)	88.10%
PGE as a unit of Purchased CCF				\$ 0.43	\$ 0.40	\$ (0.03)	\$ 0.28	\$ 0.43	\$ (0.00)	0.43%
4000 OPERATING REVENUES										
4010 Residential Water		\$ 5,405,294	\$ -	\$ 6,508,047	\$ 6,730,000	\$ (221,953)	\$ 3,473,006	\$ 6,191,000	\$ (317,047)	91.99%
4011 Residential Service Charge		648,095	-	780,315	858,000	(77,685)	441,458	765,000	(15,315)	89.16%
4015 Institutional Water		319,286	-	384,424	382,500	1,924	239,676	438,000	53,576	114.51%
4016 Institutional Service Charge		28,211	-	33,967	37,000	(3,033)	20,628	36,000	2,033	97.30%
4030 Water A/R late fees & Interest		-	-	-	500	(500)	58	500	500	100.00%
4070 Engineering and Inspection		-	-	-	-	-	1,942	-	-	0.00%
4520 Mains		-	-	-	-	-	284	-	-	0.00%
4530 Service Installation & Repair		-	-	-	20,000	(20,000)	20,844	20,000	20,000	100.00%
4535 Backflow Installation & Repair		10,984	-	13,225	15,000	(1,775)	18,618	15,000	1,775	100.00%
4540 Meter Installation & Repair		44,619	-	53,722	7,000	46,722	7,814	50,000	(3,722)	714.29%
4545 Fire Hydrant Installation		18,898	-	22,754	-	22,754	11,354	10,000	(12,754)	10000.00%
4750 Miscellaneous		32,786	-	39,475	2,000	37,475	14,726	10,000	(29,475)	500.00%
TOTALS FOR M&O REVENUES		6,508,173	-	7,835,928	8,052,000	(216,072)	4,250,409	7,535,500	(300,428)	93.59%

PURISSIMA HILLS WATER DISTRICT
 OPERATING BUDGET FY 2021-22

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5000 OPERATING EXPENSES										
5111	SFPUC Water Purchased	3,028,506	-	3,646,361	3,711,348	64,987	1,907,576	3,291,000	(355,361)	88.67%
5113	BAWSCA Bond Surcharge	307,428	-	370,147	365,172	(4,975)	102,169	321,720	(48,427)	88.10%
5115	Other Water	-	-	-	-	-	165	-	-	0.00%
5110	SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES	3,335,934	-	4,016,509	4,076,520	60,011	2,009,911	3,612,720	(403,789)	88.62%
5117	Conservation Expense	14,008	-	16,866	10,000	(6,866)	6,627	45,000	28,134	150.00%
5118	Salaries - Conservation	-	-	-	-	-	7,077	-	-	0.00%
5116	Conservation Programs - Other	-	-	-	-	-	-	-	-	0.00%
6565	Benefit Expenses	-	-	-	-	-	-	-	-	0.00%
5116	SUBTOTALS FOR CONSERVATION PROGRAMS	14,008	-	16,866	10,000	(6,866)	13,705	45,000	28,134	150.00%
5121	PG&E Power	315,541	-	379,916	300,000	(79,916)	257,486	341,000	(38,916)	113.67%
5120	SUBTOTALS FOR PUMPING EXPENSE	315,541	-	379,916	300,000	(79,916)	257,486	341,000	(38,916)	113.67%
5131	Water Testing	11,263	-	13,561	15,000	1,439	10,344	15,000	1,439	100.00%
5132	Treatment Chemicals & Expense	1,584	-	1,907	5,000	3,093	2,747	3,000	1,093	60.00%
5130	SUBTOTALS FOR WATER TREATMENT EXPENSE	12,847	-	15,468	20,000	4,532	13,090	18,000	2,532	90.00%
TOTALS FOR OPERATING EXPENSE		3,678,330	-	4,428,758	4,406,520	(22,238)	2,294,192	4,016,720	(412,038)	90.47%

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MAINTENANCE EXPENSES										
5411	Maintenance Pumping Structures	-	-	-	500	500	477	-	-	0.00%
5412	Maintenance Pump Equipment	5,690	-	6,851	5,000	(1,851)	9,979	7,500	649	150.00%
5413	Reservoir Maintenance	11,217	-	13,505	20,000	6,495	11,558	15,000	1,495	75.00%
5414	Grounds Maintenance	4,975	-	5,990	7,500	1,510	6,920	7,500	1,510	100.00%
5415	Telemetry/Control/Elect Maint	49,996	-	60,196	20,000	(40,196)	14,970	15,000	(45,196)	75.00%
5410	SUBTOTALS FOR PUMPING PLANT MAINT	71,878	-	86,542	53,000	(33,542)	43,904	45,000	(41,542)	84.91%
5520	Distribution Mains Maint	215,386	-	259,327	300,000	40,673	91,923	275,000	15,673	91.67%
5530	Service Maintenance	-	-	-	5,000	5,000	15,804	-	-	0.00%
5535	Backflow Maintenance	3,767	-	4,535	10,000	5,465	27,273	5,000	465	50.00%
5540	Meter Maintenance	29,632	-	35,677	25,000	(10,677)	25,536	30,000	(5,677)	120.00%
5545	Maintenance of Hydrants	-	-	-	-	-	1,718	-	-	0.00%
5550	Salaries - O&M	587,525	-	707,388	478,900	(228,488)	318,105	517,267	(190,121)	108.01%
5550-01	Page Mill Tank	-	-	-	(80,000)	(80,000)	(28,277)	(75,000)	(75,000)	93.75%
5551	Vacation - O&M	-	-	-	25,800	25,800	23,229	-	-	0.00%
5552	Overtime - O&M	60,302	-	72,605	60,000	(12,605)	50,283	75,000	2,395	125.00%
5552-01	OT to Comp Time-O&M	-	-	-	-	-	199	-	-	0.00%
5552-02	Allocated OT - O&M	-	-	-	(25,000)	(25,000)	(5,108)	(37,500)	(37,500)	150.00%
5556	Workers Compensation - O&M	14,954	-	18,005	15,000	(3,005)	7,528	20,000	1,995	133.33%
5557	Ins Benefits - O&M	-	-	-	86,000	86,000	31,568	-	-	0.00%
5558	Pensions - O&M	105,761	-	127,338	93,426	(33,912)	23,946	130,000	2,662	139.15%
5558-01	Allocated Pens & Ben - O&M	-	-	-	-	-	(6,932)	-	-	0.00%
5558-02	Pension Expense - O&M	-	-	-	-	-	(280)	-	-	0.00%
5560	Field Communications	9,457	-	11,386	8,000	(3,386)	6,920	12,000	614	150.00%
5565	Personnel Supplies	18,705	-	22,521	20,000	(2,521)	13,349	20,000	(2,521)	100.00%
5571	Engineering - Mapping	12,432	-	14,968	10,000	(4,968)	7,376	15,000	32	150.00%
5572	Engineering - Special Projects	33,281	-	40,071	30,000	(10,071)	30,742	40,000	(71)	133.33%
5574	Engineering - Dist Analysis	17,541	-	21,119	15,000	(6,119)	19,065	20,000	(1,119)	133.33%
5580	Permitting Activities	16,662	-	20,061	20,000	(61)	9,343	20,000	(61)	100.00%
6565	Benefit Expenses	100,192	-	120,633	-	(120,633)	-	125,000	4,367	125000.00%
5500	SUBTOTALS FOR DISTRIBUTION MAINT	1,225,595	-	1,475,633	1,097,126	(378,507)	663,308	1,191,767	(283,866)	108.63%

**PURISSIMA HILLS WATER DISTRICT
OPERATING BUDGET FY 2021-22**

Acct No	Acct Desc	2020-21 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2020-21	Budget 2020-21	Change Actual vs Budget	Average 2000 to 2020-21	Budget 2021-22	2021-22 vs Actual 2020-21	2021-22 vs Budget 2020-21
5610	Fuel - Gasoline	1,013	-	1,220	5,000	3,780	10,437	-	(1,220)	0.00%
5615	Fuel - Diesel / UST	26,427	-	31,819	20,000	(11,819)	8,773	30,000	(1,819)	150.00%
5620	Transportation Equip. Maint. - Other	11,462	-	13,800	30,000	16,200	16,274	15,000	1,200	50.00%
5630	Heavy Equipment Maint	19,140	-	23,044	20,000	(3,044)	13,219	20,000	(3,044)	100.00%
5640	Portable/Misc. Equip & Maint	1,423	-	1,713	3,000	1,287	2,515	3,000	1,287	100.00%
5650	General Plant & Maintenance	13,970	-	16,821	12,000	(4,821)	10,052	17,500	679	145.83%
5660	Misc. Tools & Supplies	18,207	-	21,921	10,000	(11,921)	9,763	20,000	(1,921)	200.00%
5670	Safety Supplies and Expense	1,174	-	1,413	3,000	1,587	3,110	2,500	1,087	83.33%
5600	SUBTOTALS FOR GENERAL MAINT	92,815	-	111,751	103,000	(8,751)	74,144	108,000	(3,751)	104.85%
TOTALS FOR MAINT EXPENSE		1,390,289	-	1,673,926	1,253,126	(420,800)	781,356	1,344,767	(329,159)	107.31%
CUSTOMER ACCOUNT EXPENSE										
5710	Salaries - C/A	87,584	-	105,453	90,000	(15,453)	52,260	110,000	4,547	122.22%
5711	Vacation - C/A	-	-	-	4,000	4,000	3,547	-	-	0.00%
5712	Ins Benefits - C/A	-	-	-	13,000	13,000	4,200	-	-	0.00%
5713	Pensions - C/A	10,869	-	13,087	13,927	841	3,692	15,000	1,913	107.70%
5713-01	Pension Expense - C/A	-	-	-	-	-	(464)	-	-	0.00%
5720	Software/Billing Expense	20,968	-	25,246	20,000	(5,246)	13,705	25,000	(246)	125.00%
5730	Postage	8,084	-	9,733	14,000	4,267	12,527	10,000	267	71.43%
5740	Uncollectible Accounts	-	-	-	-	-	2,466	-	-	0.00%
6565	Benefit Expenses	18,829	-	22,670	-	(22,670)	-	25,000	2,330	25000.00%
TOTALS FOR CUSTOMER ACCOUNT EXPENSE		146,335	-	176,189	154,927	(21,261)	91,934	185,000	8,811	119.41%

PURISSIMA HILLS WATER DISTRICT
 OPERATING BUDGET FY 2021-22

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ADMINISTRATION & GENERAL EXPENSES										
5810	Salaries - G&A	48,087	-	57,897	290,000	232,103	192,476	314,700	256,803	108.52%
5811	Vacation - G&A	-	-	-	24,200	24,200	19,513	-	-	0.00%
5811-01	Altamont Genset 150KW (2273201)	-	-	-	5,000	5,000	251	-	-	0.00%
5812	Ins Benefits - G&A	-	-	-	59,000	59,000	83,579	-	-	0.00%
5812.01	Employee Benefits - Claims	-	-	-	-	-	3,162	-	-	0.00%
5813	Pensions - G&A	23,472	-	28,261	7,647	(20,614)	11,890	30,000	1,739	392.33%
5813-01	Pension Expense - G&A	-	-	-	-	-	(1,676)	-	-	0.00%
5814	Workers Compensation - G&A	2,020	-	2,433	3,000	567	13,324	3,000	567	100.00%
5815	Office Supplies & Expense	16,279	-	19,601	15,000	(4,601)	16,130	20,000	399	133.33%
5816	Computer Network Expense	25,316	-	30,481	50,000	19,519	11,507	30,000	(481)	60.00%
5817	Office Utilities	18,783	-	22,615	20,000	(2,615)	12,888	22,500	(115)	112.50%
5820	Engineering - Retainer	5,000	-	6,020	6,000	(20)	8,013	6,000	(20)	100.00%
5830	Rate Study	9,005	-	10,843	24,000	13,157	10,424	70,000	59,157	291.67%
5845	Insurance	53,108	-	63,943	60,000	(3,943)	56,483	60,000	(3,943)	100.00%
5856	Payroll Taxes - FICA	58,177	-	70,046	69,000	(1,046)	50,060	75,000	4,954	108.70%
5860	Legal-General	81,013	-	97,540	80,000	(17,540)	41,194	75,000	(22,540)	93.75%
5862	Legal-Claims	-	-	-	7,500	7,500	7,862	7,500	7,500	100.00%
5865	Board of Directors	7,601	-	9,151	8,000	(1,151)	7,198	8,000	(1,151)	100.00%
5870	Education	1,469	-	1,769	8,000	6,231	7,719	4,000	2,231	50.00%
5871	Organizational Study	19,800	-	23,839	-	(23,839)	-	-	(23,839)	0.00%
5875	Audit & Accounting	41,470	-	49,930	50,000	70	24,492	60,000	10,070	120.00%
5880	Rents	29,119	-	35,060	32,000	(3,060)	17,856	36,000	940	112.50%
5887	Misc. General Expenses	2,695	-	3,245	10,000	6,755	4,671	10,000	6,755	100.00%
5890	Timekeeping Software	1,125	-	1,355	10,000	8,645	-	1,500	145	15.00%
5893	BAWSCA Assessments	-	-	-	44,000	44,000	30,510	40,000	40,000	90.91%
5895	Dues & Fees	4,317	-	5,198	15,000	9,802	14,027	10,000	4,802	66.67%
6565	Benefit Expenses	60,672	-	73,050	-	(73,050)	-	75,000	1,950	75000.00%
	TOTAL ADMINISTRATION & GENERAL EXPENSES	508,529	-	612,276	897,347	285,071	643,550	958,200	345,924	106.78%
5900	DEPRECIATION	-	-	-	-	-	-	-	-	0.00%
	TOTAL M&O EXPENDITURES	5,723,483	-	6,891,150	6,711,920	(179,230)	3,811,032	6,504,687	(386,463)	96.47%
	M&O EXCESS OF REVENUE OVER EXPENDITURES	784,691	-	944,778	1,340,080	(36,842)	439,377	1,030,813	86,035	79.16%

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OPERATING BUDGET FY 2021-22**

Acct No	Acct Desc	2020-21 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2020-21	Budget 2020-21	Change Actual vs Budget	Average 2000 to 2020-21	Budget 2021-22	2021-22 vs Actual 2020-21	2021-22 vs Budget 2020-21
NON-OPERATING INCOME (EXPENDITURES)										
6010	Antenna Rentals	232,794	-	280,287	200,000	80,287	164,475	250,000	(30,287)	125.00%
6020	Property Taxes	916,178	-	916,178	1,000,000	(83,822)	605,723	1,000,000	83,822	100.00%
6030	Interest Income	45,533	-	54,822	60,000	(5,178)	26,388	50,000	(4,822)	83.33%
6090	Gain (loss) on Asset Disposal	-	-	-	-	-	(8,319)	-	-	0.00%
6095	Investment - FMV	-	-	-	-	-	2,120	-	-	0.00%
6130	Interest Expense	-	-	-	-	-	(6,485)	-	-	0.00%
7010	Storage Facility Charges	44,778	-	53,913	246,500	(192,587)	42,757	100,000	46,087	40.57%
7020	Transmission Facility Charge	-	-	-	292,500	(292,500)	1,262	-	-	0.00%
7040	Contributed Capital-LAHCFD	-	-	-	-	-	287,389	-	-	0.00%
7120	Transmission Facility Charges	64,978	-	64,978	-	64,978	-	100,000	35,022	100000.00%
7130	Contributed Capital-Developers	-	-	-	-	-	124,304	-	-	0.00%
6131	Debt Service Principal - Revenue Bonds	-	-	-	(470,000)	470,000	-	(480,000)	(480,000)	-480000.00%
6132	Debt Service Interest - Revenue Bonds	(167,060)	-	(167,060)	(167,060)	0	-	(156,831)	10,229	-156831.00%
TOTAL OF NON-OPERATING INCOME (EXPENDITURE)		1,137,201	-	1,203,119	1,161,940	41,179	1,239,614	863,169	(339,950)	74.29%
NET SURPLUS		\$ 1,921,892	\$ -	\$ 2,147,897	\$ 2,502,020	\$ 4,337	\$ 1,678,990	\$ 1,893,982	\$ (253,915)	76.90%
SPECIAL SUBTOTALS										
NET SURPLUS AVAILABLE FOR CAPITAL IMPROV.		\$ 1,921,892		\$ 2,147,897	\$ 2,502,020		\$ 1,678,990	\$ 1,893,982		76.90%
TOTAL G&A & BILLING EXPENSES		\$ 654,864		\$ 788,465	\$ 1,052,274		\$ 735,484	\$ 1,143,200		108.64%
TOTAL G&A, BILLING & MAINTENANCE EXPENSES		\$ 2,045,153		\$ 2,462,391	\$ 2,305,400		\$ 1,516,840	\$ 2,487,967		107.92%
TOTALS FOR M&O EXPENDITURES		\$ 5,723,483		\$ 6,891,150	\$ 6,711,920		\$ 3,811,032	\$ 6,504,687		96.47%
TOTALS FOR M&O EXP W/O WATER & POWER		\$ 2,072,008		\$ 2,494,725	\$ 2,335,400		\$ 1,543,635	\$ 2,550,967		107.95%

**PURISSIMA HILLS WATER DISTRICT
CAPITAL BUDGET
FY 2021-22**

Acct No	Acct Desc	2020-21 ACTUAL	Pro-Rated Actual 2020-21	Budget 2020-21	2020-21 Change Actual vs Budget	Budget 2021-22	Budget 2021-22 vs Actual 2020-21	Budget 2021-22 vs Budget 2020-21
PUMPING PLANT								
1711-05	Elena Pump Building Improvements	\$ 260	\$ 284	\$ -	\$ 284	\$ -	\$ (284)	0.00%
1711-06	Page Mill Tank Gate	2,244	2,455	20,000	17,545	-	(2,455)	0.00%
1712-09	Altamont Gen & Elect Imprvmnts	-	-	-	-	-	-	0.00%
1712-15	Wonderware SCADA Development	14,840	16,238	20,000	3,762	50,000	33,762	250.00%
1712-17	Matadero PS Improvements	10,104	11,056	20,000	8,944	20,000	8,944	100.00%
1712-19	McCann Electrical Improvements	-	-	7,000	7,000	-	-	0.00%
1712-21	Altamont Surge Valve	3,300	3,611	-	(3,611)	15,000	11,389	15000.00%
	TOTAL PUMPING PLANT	30,748	33,645	67,000	33,924	85,000	51,355	126.87%
TRANSMISSION, STORAGE & DISTRIBUTION								
1722-20	La Cresta Tank Improvement	-	-	10,000	10,000	20,000	20,000	200.00%
1722-25	Altamont Tank Improvements	-	-	-	-	10,000	10,000	10000.00%
1722-26	Hungry Horse Tank Improvements	5,286	5,784	-	(5,784)	-	(5,784)	0.00%
1722-28	McCann Tank Improvements	-	-	10,000	10,000	-	-	0.00%
1722-30	Neary Tank CL2 boost station	7,900	8,644	-	(8,644)	10,000	1,356	10000.00%
1722-31	Toyon Yard Improvement	-	-	200,000	200,000	200,000	200,000	100.00%
1722-32	La Cresta/PHWD&TLAH Emer. Com Equip.	-	-	-	-	35,000	35,000	35000.00%
1723-99	Unplanned Improvements	-	-	500,000	500,000	963,900	963,900	192.78%
1723	Main & Service Installation	-	-	100,000	100,000	-	-	0.00%
1723-50	Neary Tank Utilization Project	-	-	-	-	-	-	0.00%
1723-62	Elena Rd-Josefa Main Imprvmt	-	-	182,500	182,500	-	-	0.00%
1723-71	Arastradero 10" Imprvmt	-	-	-	-	-	-	0.00%
1723-72	Moody Rd @ Moody Springs Imprvm	9,595	10,499	-	(10,499)	-	(10,499)	0.00%
1723-73	Duval Main Improvement	-	-	50,000	50,000	-	-	0.00%
1723-90	Taaffe Rd Main Replacement Proj	3,443,782	3,768,272	3,890,000	121,728	50,000	(3,718,272)	1.29%
1723106	26600 Elena Rd Main Improvement	-	-	-	-	-	-	0.00%
1723131	Page Mill @ Via Feliz	-	-	-	-	-	-	0.00%
1723132	Moody Rd @ Francemnt abandn Svc	-	-	-	-	-	-	0.00%
1723133	Echologics Leak Detection-caps	-	-	60,000	60,000	60,000	60,000	100.00%
1723134	La Cresta CC Main Imprvmt	-	-	-	-	-	-	0.00%
1723135	Arastradero at 280 main Imprvmt	-	-	-	-	-	-	0.00%
1723136	Concepcion Fremont Main Replacement	180,483	197,489	1,650,000	1,452,511	2,000,000	1,802,511	121.21%
1723137	La Loma Summitwood Imprvmt	-	-	-	-	-	-	0.00%
1723141	Zone 1/2 Inner Tie Upgrade	16,576	18,138	-	(18,138)	-	(18,138)	0.00%
1723143	Duval, Elena, Padre, Seton WM	70,632	77,287	-	(77,287)	250,000	172,713	250000.00%
1723139	Fremont Rd Phase 1 Improvements	-	-	145,000	145,000	-	-	0.00%
1723997	Blow-Off replacement Project	13,168	14,409	-	(14,409)	10,000	(4,409)	10000.00%
1723999	Service Installations	-	-	-	-	30,000	30,000	30000.00%
1724999	Meters	-	-	-	-	70,000	70,000	70000.00%
1725001	Well Research and Drilling	-	-	-	-	200,000	200,000	200000.00%
	TOTAL TRANS, STORAGE & DIST	3,747,422	4,100,523	6,797,500	2,696,977	3,908,900	(191,623)	57.50%
GENERAL PLANT								
1730	General Plant Improvements	1,888	2,066	-	(2,066)	-	(2,066)	0.00%
1731-05	Corp Yard Building Seismic Imp	38,231	41,833	-	(41,833)	300,000	258,167	300000.00%
1731-06	Corp Yard Garage Door Imp	1,189	1,301	-	(1,301)	-	(1,301)	0.00%
1748-04	Server Upgrade	-	-	15,000	15,000	30,000	30,000	200.00%
1748	Computer Equipment	883	966	-	(966)	3,000	2,034	3000.00%
	TOTAL GENERAL PLANT	42,191	46,166	15,000	(31,166)	333,000	286,834	2220.00%
EQUIPMENT								
1542	Office Furniture & Equipment	1,709	1,870	5,000	3,130	5,000	3,130	100.00%
1543	Transportation Equipment	1,292	1,414	150,000	148,586	150,000	148,586	100.00%
1548	Computer Equipment	-	-	2,500	2,500	2,000	2,000	80.00%
1540	Equipment - Other	1,200	1,313	-	(1,313)	3,000	1,687	3000.00%
1550	Scada Digital Radios	-	-	50,000	50,000	60,000	60,000	120.00%
1560	PAX Air Mixer	-	-	-	-	10,000	10,000	10000.00%
1561	PAX Water Mixer	-	-	-	-	-	-	0.00%
	TOTAL EQUIPMENT	4,201	4,597	207,500	202,903	230,000	225,403	110.84%
TOTAL CAPITAL IMPROVEMENTS		\$ 3,824,562	\$ 4,184,931	\$ 7,105,000	\$ 2,902,638	\$ 4,556,900	\$ 371,969	64.14%