

**Purissima Hills Water District  
Operating and Capital Budgets  
Fiscal Year 2023-24  
Table of Contents**

---

<b><i>Schedule</i></b>	<b><i>Pages</i></b>
Reserve Summary	1-3
Operating Budget	4-8
Monthly Budget Allocations - Operating Budget	9-11
Capital Budget	12

**PURSSIMA HILLS WATER DISTRICT**  
**RESERVES SUMMARY**  
**FY 2023-24**

**Summary of available fund balance:**

Beginning available fund balance as of July 1, 2023	\$ 5,904,290
Operating budget surplus FY 2024	1,938,412
Capital budget utilizing bond proceeds in 2024	800,000
Budgeted capital expenditures FY 2024	(4,110,000)
<b>Available for allocation to reserves</b>	<b><u><u>\$ 4,532,702</u></u></b>

**Summary allocation to reserves:**

Available surplus for allocation to reserves	\$ 4,532,702
Operating reserve	(1,806,625)
Capital projects reserves:	(1,500,000)
Balance after reserves allocated	<b><u><u>\$ 1,226,077</u></u></b>

**PURSSIMA HILLS WATER DISTRICT**  
**RESERVES SUMMARY**  
**FY 2023-24**

**PURISSIMA HILLS WATER DISTRICT**

**CASH RESERVE POLICY**  
**(Adopted July 13, 2022)**

**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 two categories as further described in sections 5-6 below:

- A. Operating Reserve with a maximum target level of 25% of the operating and maintenance budget, or \$1,400,000, whichever is higher, and ranked #1 for funding; and
- B. Capital Reserve with a maximum target level of \$1,500,000, and ranked #2 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, whichever is higher.
- 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**  
**RESERVES SUMMARY**  
**FY 2023-24**

PHWD Cash Reserve Policy  
*Final Version, Adopted July 13, 2022*

**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. 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.

This 2022 Cash Reserve Policy supersedes the previous Cash Reserve Policy adopted on March 13, 2019.

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2023-24**

<b>Acct No</b>	<b>Acct Desc</b>	<b>Estimated Actuals 2022-23</b>	<b>Operating Budget 2022-23</b>	<b>2022-23 Change Actual vs Budget</b>	<b>Operating Budget 2023-24</b>	<b>Budget 2023-24 vs Actual 2022-23</b>	<b>Budget 2023-24 vs Budget 2022-23</b>
SFPUC Rate (ccf)		\$ 4.75	\$ 4.75	\$ -	\$ 5.21	\$ 0.46	109.68%
SFPUC (acft)		435.60	435.60	-	435.60	-	100.00%
SFPUC Rate (acft)		\$ 2,069.10	\$ 2,069.10	\$ -	\$ 2,269.48	\$ 200.38	109.68%
Total Purchased ccf		640,000	777,608	137,608	687,000	47,000	88.35%
Res (ccf)		573,000	689,730	116,730	615,000	42,000	89.17%
Res (%)		89.53%	88.70%	-0.83%	89.52%	(0)	0.90%
Inst (ccf)		29,000	43,348	14,348	31,000	2,000	71.51%
Inst (%)		4.53%	5.57%	1.04%	4.51%	(0)	0.05%
Total use (ccf)		602,000	733,078	131,078	646,000	44,000	88.12%
Unaccounted water (%)		5.94%	5.73%	-0.21%	5.97%	0	0.06%
Unaccounted water (ccf)		38,000	44,530	6,530	41,000	3,000	92.07%
Power (\$\$/ccf)		\$ 0.57	\$ 0.51	\$ (0.06)	\$ 0.57	\$ 0	0.57%
Average Residential Sales Price		\$ 9.06	\$ 9.84	\$ 0.78	\$ 10.04	\$ 1	101.95%
Institutional Sales Price		\$ 12.95	\$ 13.54	\$ 0.59	\$ 14.32	\$ 1	105.76%
SFPUC Service Chgs		\$ 36,348	\$ 36,348	\$ -	\$ 36,348	\$ -	100.00%
BAWSCA Bond Replacement Chgs		\$ 347,219	\$ 347,220	\$ 1	\$ 285,000	\$ (62,219)	82.08%
PGE as a unit of Purchased CCF		\$ 0.57	\$ 0.51	\$ (0.06)	\$ 0.57	\$ 0.00	0.57%
<b>4000 OPERATING REVENUES</b>							
4010	Residential Water	\$ 5,192,832	\$ 6,789,698	\$ (1,596,865)	\$ 6,172,163	\$ 979,331	90.90%
4011	Residential Service Charge	1,009,661	992,195	17,467	1,083,994	74,332	109.25%
4015	Institutional Water	367,106	586,925	(219,819)	443,920	76,814	75.63%
4016	Institutional Service Charge	58,230	53,695	4,536	58,527	297	109.00%
4030	Water A/R late fees & Interest	-	500	(500)	500	500	100.00%
4530	Service Installation & Repair	25,257	20,000	5,257	20,000	(5,257)	100.00%
4535	Backflow Installation & Repair	43,477	20,000	23,477	30,000	(13,477)	150.00%
4540	Meter Installation & Repair	4,770	10,000	(5,230)	7,500	2,730	75.00%
4545	Fire Hydrant Installation	-	10,000	(10,000)	-	-	0.00%
4750	Miscellaneous	2,895	10,000	(7,105)	5,000	2,105	50.00%
<b>TOTALS FOR OPERATING REVENUES</b>		<b>6,704,228</b>	<b>8,493,012</b>	<b>(1,788,784)</b>	<b>7,821,604</b>	<b>1,117,376</b>	<b>92.09%</b>

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2023-24**

Acct No	Acct Desc	Estimated Actuals 2022-23	Operating Budget 2022-23	2022-23 Change Actual vs Budget	Operating Budget 2023-24	Budget 2023-24 vs Actual 2022-23	Budget 2023-24 vs Budget 2022-23
<b>WATER EXPENSES</b>							
5111	SFPUC Water Purchased	3,012,143	3,730,000	717,857	3,616,000	603,857	96.94%
5113	BAWSCA Bond Surcharge	347,219	347,220	1	285,000	(62,219)	82.08%
<b>5110</b>	<b>SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES</b>	<b>3,359,362</b>	<b>4,077,220</b>	<b>717,858</b>	<b>3,901,000</b>	<b>541,638</b>	95.68%
5121	PG&E Power	366,767	400,000	33,233	394,000	27,233	98.50%
<b>5120</b>	<b>SUBTOTALS FOR PUMPING EXPENSE</b>	<b>366,767</b>	<b>400,000</b>	<b>33,233</b>	<b>394,000</b>	<b>27,233</b>	98.50%
5131	Water Testing	22,426	15,000	(7,426)	20,000	(2,426)	133.33%
5132	Treatment Chemicals & Expense	1,976	5,000	3,024	5,000	3,024	100.00%
	<b>SUBTOTALS FOR WATER TREATMENT EXPENSE</b>	<b>24,402</b>	<b>20,000</b>	<b>(4,402)</b>	<b>25,000</b>	<b>598</b>	125.00%
5109	Alternative Water Supply	118,876	-	(118,876)	125,000	6,124	0.00%
	<b>TOTALS WATER EXPENSE</b>	<b>3,869,407</b>	<b>4,497,220</b>	<b>627,813</b>	<b>4,445,000</b>	<b>575,593</b>	96.06%
<b>MAINTENANCE EXPENSES</b>							
5412	Maintenance Pump Equipment	9,449	15,000	5,551	10,000	551	66.67%
5413	Reservoir Maintenance	7,510	10,000	2,490	10,000	2,490	100.00%
5414	Grounds Maintenance	5,110	7,500	2,390	7,500	2,390	100.00%
5415	Telemetry/Control/Elect Maint	19,597	20,000	403	20,000	403	100.00%
	<b>SUBTOTALS FOR PUMPING PLANT MAINT</b>	<b>41,666</b>	<b>52,500</b>	<b>10,834</b>	<b>47,500</b>	<b>5,834</b>	90.48%
5520	Distribution Mains Maint	29,343	125,000	95,657	100,000	70,657	80.00%
5535	Backflow Maintenance	1,403	25,000	23,597	5,000	3,597	20.00%
5540	Meter Maintenance	30,557	30,000	(557)	30,000	(557)	100.00%
5550	Salaries - O&M	665,187	659,000	(6,187)	772,000	106,813	117.15%
5550-01	Reclassification to capital outlay/improvements	-	(75,000)	(75,000)	(75,000)	(75,000)	100.00%
5552	Overtime - O&M	53,996	100,000	46,004	60,000	6,004	60.00%
5556	Workers Compensation - O&M	20,915	22,000	1,085	22,000	1,085	100.00%
5558	Pensions - O&M	152,384	167,000	14,616	106,000	(46,384)	63.47%
5560	Field Communications	13,011	10,000	(3,011)	10,000	(3,011)	100.00%
5565	Personnel Supplies	22,691	20,000	(2,691)	20,000	(2,691)	100.00%
5571	Engineering - Mapping	4,680	15,000	10,320	5,000	320	33.33%
5572	Engineering - Special Projects	38,188	100,000	61,812	40,000	1,812	40.00%
5574	Engineering - Dist Analysis	13,119	10,000	(3,119)	10,000	(3,119)	100.00%
5580	Permitting Activities	25,423	20,000	(5,423)	30,000	4,577	150.00%
5586	Leak Monitoring Software - Subscriptions	-	-	-	18,000	18,000	100.00%
6565	Benefit Expenses	-	161,000	161,000	156,000	156,000	96.89%
	<b>SUBTOTALS FOR DISTRIBUTION MAINT</b>	<b>1,070,897</b>	<b>1,389,000</b>	<b>318,103</b>	<b>1,309,000</b>	<b>238,103</b>	94.24%

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2023-24**

Acct No	Acct Desc	Estimated Actuals 2022-23	Operating Budget 2022-23	2022-23 Change Actual vs Budget	Operating Budget 2023-24	Budget 2023-24 vs Actual 2022-23	Budget 2023-24 vs Budget 2022-23
5610	Fuel - Gasoline	2,782	2,000	(782)	3,000	218	150.00%
5615	Fuel - Diesel / UST	38,426	40,000	1,574	35,000	(3,426)	87.50%
5620	Transportation Equip. Maint. - Other	13,889	15,000	1,111	15,000	1,111	100.00%
5630	Heavy Equipment Maint	23,943	20,000	(3,943)	20,000	(3,943)	100.00%
5640	Portable/Misc. Equip & Maint	1,630	3,000	1,370	3,000	1,370	100.00%
5650	General Plant & Maintenance	16,903	20,000	3,097	15,000	(1,903)	75.00%
5660	Misc. Tools & Supplies	17,708	25,000	7,292	20,000	2,292	80.00%
5670	Safety Supplies and Expense	2,830	3,000	170	3,000	170	100.00%
	<b>SUBTOTALS FOR GENERAL MAINT</b>	<b>118,112</b>	<b>128,000</b>	<b>9,888</b>	<b>114,000</b>	<b>(4,112)</b>	89.06%
	<b>TOTALS FOR MAINTENANCE EXPENSE</b>	<b>1,230,675</b>	<b>1,569,500</b>	<b>338,825</b>	<b>1,470,500</b>	<b>239,825</b>	93.69%
	<b>CUSTOMER ACCOUNT EXPENSE</b>						
5710	Salaries - C/A	102,372	84,000	(18,372)	93,000	(9,372)	110.71%
5713	Pensions - C/A	21,650	21,000	(650)	13,000	(8,650)	61.90%
5713-01	Pension Expense - C/A	-	-	-	-	-	0.00%
5720	Software/Billing Expense	19,113	35,000	15,887	20,000	887	57.14%
5730	Postage	9,198	15,000	5,802	10,000	802	66.67%
6565	Benefit Expenses	-	21,000	21,000	19,000	19,000	90.48%
	<b>TOTALS FOR CUSTOMER ACCOUNT EXPENSE</b>	<b>152,333</b>	<b>176,000</b>	<b>23,667</b>	<b>155,000</b>	<b>2,667</b>	88.07%
	<b>CONSERVATION PROGRAMS EXPENSE</b>						
5117	Conservation Expense	16,670	30,000	13,330	10,000	(6,670)	33.33%
5118	Salaries - Conservation	66,841	66,000	(841)	76,000	9,159	115.15%
5116	Conservation Programs - Other	10,130	-	(10,130)	-	(10,130)	0.00%
5133	Postage Conservation	-	5,000	5,000	1,000	1,000	20.00%
5134	Pensions Conservation	1,797	17,000	15,203	10,000	8,203	58.82%
6565	Benefit Expenses	-	16,000	16,000	15,000	15,000	93.75%
	<b>TOTALS FOR CONSERVATION PROGRAMS EXPENSE</b>	<b>95,437</b>	<b>134,000</b>	<b>38,563</b>	<b>112,000</b>	<b>16,563</b>	83.58%



**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2023-24**

<b>Acct No</b>	<b>Acct Desc</b>	<b>Estimated Actuals 2022-23</b>	<b>Operating Budget 2022-23</b>	<b>2022-23 Change Actual vs Budget</b>	<b>Operating Budget 2023-24</b>	<b>Budget 2023-24 vs Actual 2022-23</b>	<b>Budget 2023-24 vs Budget 2022-23</b>
<b>ADMINISTRATION &amp; GENERAL EXPENSES</b>							
5810	Salaries - G&A	238,982	273,000	34,018	301,000	62,018	110.26%
5813	Pensions - G&A	41,455	69,000	27,545	41,000	(455)	59.42%
5814	Workers Compensation - G&A	2,737	4,000	1,263	2,000	(737)	50.00%
5815	Office Supplies & Expense	23,921	25,000	1,079	25,000	1,079	100.00%
5816	Computer Network Expense	49,944	50,000	56	60,000	10,056	120.00%
5817	Office Utilities	27,077	25,000	(2,077)	25,000	(2,077)	100.00%
5820	Engineering - Retainer	7,950	6,000	(1,950)	6,000	(1,950)	100.00%
5830	Rate Making	22,982	20,000	(2,982)	65,000	42,018	325.00%
5845	Insurance	12,923	-	(12,923)	60,000	47,077	100.00%
5856	Payroll Taxes - FICA	83,837	100,000	16,163	85,000	1,163	85.00%
5860	Legal-General	95,356	135,000	39,644	80,000	(15,356)	59.26%
5865	Board of Directors	9,426	12,000	2,574	10,000	574	83.33%
5870	Education	15,681	10,000	(5,681)	10,000	(5,681)	100.00%
5875	Audit & Accounting	52,261	95,000	42,739	80,000	27,739	84.21%
5880	Rents	34,588	45,000	10,412	35,000	412	77.78%
5887	Misc. General Expenses	7,737	7,000	(737)	7,000	(737)	100.00%
5890	Timekeeping Software	1,397	1,500	103	1,500	103	100.00%
5893	BAWSCA Assessments	63,667	50,000	(13,667)	62,500	(1,167)	125.00%
5895	Dues & Fees	4,862	25,000	20,138	10,000	5,138	40.00%
5896	GIS Software Subscription	-	-	-	17,000	17,000	100.00%
6565	Benefit Expenses	184,508	67,000	(117,508)	61,000	(123,508)	91.04%
<b>TOTAL ADMINISTRATION &amp; GENERAL EXPENSES</b>		<b>981,291</b>	<b>1,019,500</b>	<b>38,209</b>	<b>1,044,000</b>	<b>62,709</b>	102.40%
<b>TOTAL OPERATING EXPENSES</b>		<b>6,329,143</b>	<b>7,396,220</b>	<b>1,067,077</b>	<b>7,226,500</b>	<b>897,357</b>	94.50%
<b>EXCESS OF REVENUE OVER EXPENSES</b>		<b>375,085</b>	<b>1,096,792</b>	<b>(721,707)</b>	<b>595,104</b>	<b>220,019</b>	75.87%



**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2023-24**

<b>Acct No</b>	<b>Acct Desc</b>	<b>Estimated Actuals 2022-23</b>	<b>Operating Budget 2022-23</b>	<b>2022-23 Change Actual vs Budget</b>	<b>Operating Budget 2023-24</b>	<b>Budget 2023-24 vs Actual 2022-23</b>	<b>Budget 2023-24 vs Budget 2022-23</b>
<b>NON-OPERATING INCOME (EXPENSES)</b>							
6010	Antenna Rentals	294,932	275,000	19,932	275,000	(19,932)	100.00%
6020	Property Taxes	1,423,644	1,250,000	173,644	1,520,000	96,356	121.60%
6030	Interest Income	47,903	10,000	37,903	60,000	12,097	600.00%
6090	Gain (loss) on Asset Disposal	-	-	-	-	-	0.00%
6095	Investment - FMV	-	-	-	-	-	0.00%
6130	Interest Expense	-	-	-	-	-	0.00%
7010	Storage Facility Charges	63,175	60,000	3,175	50,000	(13,175)	83.33%
7020	Transmission Facility Charge	-	-	-	-	-	0.00%
7040	Contributed Capital-LAHCFD	-	-	-	-	-	0.00%
7120	Transmission Facility Charges	92,161	90,000	2,161	75,000	(17,161)	83.33%
7130	Contributed Capital-Developers	-	-	-	-	-	0.00%
6131	Debt Service Principal - Revenue Bonds	(491,000)	(491,000)	-	(501,000)	(10,000)	2.04%
6132	Debt Service Interest - Revenue Bonds	(146,378)	(146,378)	0	(135,692)	10,686	-7.30%
	<b>TOTAL OF NON-OPERATING INCOME (EXPENSES)</b>	<b>1,284,437</b>	<b>1,047,622</b>	<b>236,815</b>	<b>1,343,308</b>	<b>58,871</b>	128.22%
	<b>NET SURPLUS</b>	<b>\$ 1,659,522</b>	<b>\$ 2,144,414</b>	<b>\$ (484,892)</b>	<b>\$ 1,938,412</b>	<b>\$ 278,890</b>	101.45%
	<b>NET SURPLUS AVAILABLE FOR CAPITAL IMPROV.</b>	<b>\$ 1,659,522</b>	<b>\$ 2,144,414</b>		<b>\$ 1,938,412</b>		101.45%
	<b>TOTAL G&amp;A &amp; BILLING EXPENSES</b>	<b>\$ 1,133,624</b>	<b>\$ 1,195,500</b>		<b>\$ 1,199,000</b>		100.29%
	<b>TOTAL G&amp;A, BILLING &amp; MAINTENANCE EXPENSES</b>	<b>\$ 2,364,299</b>	<b>\$ 2,765,000</b>		<b>\$ 2,669,500</b>		96.55%
	<b>TOTALS FOR M&amp;O EXPENSES</b>	<b>\$ 6,233,706</b>	<b>\$ 7,262,220</b>		<b>\$ 7,114,500</b>		96.24%
	<b>TOTALS FOR M&amp;O EXP W/O WATER &amp; POWER</b>	<b>\$ 2,484,139</b>	<b>\$ 2,919,000</b>		<b>\$ 2,806,500</b>		96.15%

**Purissima Hills Water District  
Fiscal Year 2023-24  
Monthly Operating Budget Allocations**

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Annual
Estimated Purchased Water 5111	95,974	92,632	90,360	64,567	34,860	25,690	20,884	32,089	34,865	46,440	67,078	81,561	687,000
Estimated Residential Usage 4010	85,916	82,924	80,890	57,800	31,207	22,998	18,695	28,726	31,211	41,573	60,048	73,013	615,001
Estimated Institutional Usage 4015	3,658	3,630	3,803	3,035	1,821	1,234	1,246	1,081	1,332	2,171	3,240	4,748	31,000
<b>4000 OPERATING REVENUES</b>													
4010 Residential Water	\$ 862,489	\$ 828,910	\$ 813,330	\$ 557,251	\$ 266,517	\$ 184,010	\$ 157,974	\$ 265,683	\$ 296,576	\$ 418,257	\$ 670,942	\$ 850,225	\$ 6,172,163
4011 Residential Service Charge	86,443	86,443	86,443	86,443	86,443	86,443	94,223	94,223	94,223	94,223	94,223	94,223	1,083,994
4015 Institutional Water	52,378	51,987	54,457	43,463	26,084	17,665	17,846	15,482	19,081	31,084	46,399	67,995	443,920
4016 Institutional Service Charge	4,667	4,667	4,667	4,667	4,667	4,667	5,087	5,087	5,087	5,087	5,087	5,087	58,527
4030 Water A/R late fees & Interest	42	42	42	42	42	42	42	42	42	42	42	42	500
4530 Service Installation & Repair	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
4535 Backflow Installation & Repair	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
4540 Meter Installation & Repair	625	625	625	625	625	625	625	625	625	625	625	625	7,500
4750 Miscellaneous	417	417	417	417	417	417	417	417	417	417	417	417	5,000
<b>TOTALS FOR OPERATING REVENUES</b>	<b>1,011,227</b>	<b>977,257</b>	<b>964,147</b>	<b>697,074</b>	<b>388,961</b>	<b>298,035</b>	<b>280,380</b>	<b>385,724</b>	<b>420,216</b>	<b>553,900</b>	<b>821,901</b>	<b>1,022,781</b>	<b>7,821,604</b>
<b>5000 OPERATING EXPENSES</b>													
5111 SFPUC Water Purchased	503,055	485,642	473,804	339,422	184,652	136,876	111,833	170,213	184,675	244,981	352,505	428,442	3,616,100
5113 BAWSCA Bond Surcharge	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	285,000
<b>5110 SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES</b>	<b>526,805</b>	<b>509,392</b>	<b>497,554</b>	<b>363,172</b>	<b>208,402</b>	<b>160,626</b>	<b>135,583</b>	<b>193,963</b>	<b>208,425</b>	<b>268,731</b>	<b>376,255</b>	<b>452,192</b>	<b>3,901,100</b>
5121 PG&E Power	54,757	53,946	54,093	38,534	21,528	20,050	17,428	19,660	25,993	25,368	26,990	35,654	394,000
<b>5120 SUBTOTALS FOR PUMPING EXPENSE</b>	<b>54,757</b>	<b>53,946</b>	<b>54,093</b>	<b>38,534</b>	<b>21,528</b>	<b>20,050</b>	<b>17,428</b>	<b>19,660</b>	<b>25,993</b>	<b>25,368</b>	<b>26,990</b>	<b>35,654</b>	<b>394,000</b>
5131 Water Testing	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,663	20,000
5132 Treatment Chemicals & Expense	417	417	417	417	417	417	417	417	417	417	417	413	5,000
<b>5130 SUBTOTALS FOR WATER TREATMENT EXPENSE</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,076</b>	<b>25,000</b>
<b>5109 Alternative Water Supply</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,417</b>	<b>10,413</b>	<b>125,000</b>
<b>TOTALS WATER EXPENSE</b>	<b>594,063</b>	<b>575,839</b>	<b>564,148</b>	<b>414,207</b>	<b>242,431</b>	<b>193,177</b>	<b>165,512</b>	<b>226,123</b>	<b>246,919</b>	<b>306,600</b>	<b>415,746</b>	<b>500,335</b>	<b>4,445,100</b>

**Purissima Hills Water District  
Fiscal Year 2023-24  
Monthly Operating Budget Allocations**

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Annual	
<b>MAINTENANCE EXPENSES</b>														
5412	Maintenance Pump Equipment	833	833	833	833	833	833	833	833	833	833	833	10,000	
5413	Reservoir Maintenance	833	833	833	833	833	833	833	833	833	833	833	10,000	
5414	Grounds Maintenance	625	625	625	625	625	625	625	625	625	625	625	7,500	
5415	Telemetry/Control/Elect Maint	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	
<b>5410</b>	<b>SUBTOTALS FOR PUMPING PLANT MAINT</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>3,958</b>	<b>47,500</b>	
5520	Distribution Mains Maint	16,426	31,387	6,087	768	1,126	6,079	370	8,242	3,534	-	2,677	23,304	100,000
5535	Backflow Maintenance	417	417	417	417	417	417	417	417	417	417	417	5,000	
5540	Meter Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	
5550	Salaries - O&M	62,725	62,725	62,725	62,725	62,725	62,725	65,942	65,942	65,942	65,942	65,942	772,000	
5550-01	Allocated Salaries - O&M	(6,094)	(6,094)	(6,094)	(6,094)	(6,094)	(6,094)	(6,406)	(6,406)	(6,406)	(6,406)	(6,406)	(75,000)	
5552	Overtime - O&M	4,875	4,875	4,875	4,875	4,875	4,875	5,125	5,125	5,125	5,125	5,125	60,000	
5556	Workers Compensation - O&M	1,788	1,788	1,788	1,788	1,788	1,788	1,879	1,879	1,879	1,879	1,879	22,000	
5558	Pensions - O&M	8,613	8,613	8,613	8,613	8,613	8,613	9,054	9,054	9,054	9,054	9,054	106,000	
5560	Field Communications	833	833	833	833	833	833	833	833	833	833	833	10,000	
5565	Personnel Supplies	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	
5571	Engineering - Mapping	417	417	417	417	417	417	417	417	417	417	417	5,000	
5572	Engineering - Special Projects	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000	
5574	Engineering - Dist Analysis	833	833	833	833	833	833	833	833	833	833	833	10,000	
5580	Permitting Activities	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	
5586	Leak Monitoring Software - Subscriptions	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	
6565	Benefit Expenses	12,675	12,675	12,675	12,675	12,675	12,675	13,325	13,325	13,325	13,325	13,325	156,000	
<b>5500</b>	<b>SUBTOTALS FOR DISTRIBUTION MAINT</b>	<b>115,007</b>	<b>129,968</b>	<b>104,668</b>	<b>99,349</b>	<b>99,707</b>	<b>104,661</b>	<b>103,289</b>	<b>111,161</b>	<b>106,453</b>	<b>102,919</b>	<b>105,595</b>	<b>1,309,000</b>	
5610	Fuel - Gasoline	250	250	250	250	250	250	250	250	250	250	250	3,000	
5615	Fuel - Diesel / UST	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000	
5620	Transportation Equip. Maint. - Other	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	
5630	Heavy Equipment Maint	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	
5640	Portable/Misc. Equip & Maint	250	250	250	250	250	250	250	250	250	250	250	3,000	
5650	General Plant & Maintenance	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	
5660	Misc. Tools & Supplies	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	
5670	Safety Supplies and Expense	250	250	250	250	250	250	250	250	250	250	250	3,000	
<b>5600</b>	<b>SUBTOTALS FOR GENERAL MAINT</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>114,000</b>	
<b>TOTALS FOR MAINT EXPENSE</b>		<b>128,465</b>	<b>143,426</b>	<b>118,127</b>	<b>112,807</b>	<b>113,165</b>	<b>118,119</b>	<b>116,747</b>	<b>124,619</b>	<b>119,912</b>	<b>116,377</b>	<b>119,054</b>	<b>1,470,500</b>	

**Purissima Hills Water District**  
**Fiscal Year 2023-24**  
**Monthly Operating Budget Allocations**

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Annual
<b>CUSTOMER ACCOUNT EXPENSE</b>													
5710 Salaries - C/A	7,556	7,556	7,556	7,556	7,556	7,556	7,944	7,944	7,944	7,944	7,944	7,944	93,000
5713 Pensions - C/A	1,056	1,056	1,056	1,056	1,056	1,056	1,110	1,110	1,110	1,110	1,110	1,110	13,000
5720 Software/Billing Expense	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
5730 Postage	833	833	833	833	833	833	833	833	833	833	833	833	10,000
6565 Benefit Expenses	1,544	1,544	1,544	1,544	1,544	1,544	1,623	1,623	1,623	1,623	1,623	1,623	19,000
<b>TOTALS FOR CUSTOMER ACCOUNT EXPENSE</b>	<b>12,656</b>	<b>12,656</b>	<b>12,656</b>	<b>12,656</b>	<b>12,656</b>	<b>12,656</b>	<b>13,177</b>	<b>13,177</b>	<b>13,177</b>	<b>13,177</b>	<b>13,177</b>	<b>13,177</b>	<b>155,000</b>
<b>CONSERVATION PROGRAMS EXPENSE</b>													
5117 Conservation Expense	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5118 Salaries - Conservation	6,175	6,175	6,175	6,175	6,175	6,175	6,492	6,492	6,492	6,492	6,492	6,492	76,000
5133 Postage Conservation	83	83	83	83	83	83	83	83	83	83	83	83	1,000
5134 Pensions Conservation	813	813	813	813	813	813	854	854	854	854	854	854	10,000
6565 Benefit Expenses	1,219	1,219	1,219	1,219	1,219	1,219	1,281	1,281	1,281	1,281	1,281	1,281	15,000
<b>TOTALS FOR CONSERVATION PROGRAMS EXPENSE</b>	<b>9,123</b>	<b>9,123</b>	<b>9,123</b>	<b>9,123</b>	<b>9,123</b>	<b>9,123</b>	<b>9,544</b>	<b>9,544</b>	<b>9,544</b>	<b>9,544</b>	<b>9,544</b>	<b>9,544</b>	<b>112,000</b>
<b>ADMINISTRATION &amp; GENERAL EXPENSES</b>													
5810 Salaries - G&A	24,456	24,456	24,456	24,456	24,456	24,456	25,710	25,710	25,710	25,710	25,710	25,710	301,000
5813 Pensions - G&A	3,331	3,331	3,331	3,331	3,331	3,331	3,502	3,502	3,502	3,502	3,502	3,502	41,000
5814 Workers Compensation - G&A	163	163	163	163	163	163	171	171	171	171	171	171	2,000
5815 Office Supplies & Expense	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5816 Computer Network Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
5817 Office Utilities	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5820 Engineering - Retainer	500	500	500	500	500	500	500	500	500	500	500	500	6,000
5830 Rate Study	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000
5856 Payroll Taxes - FICA	6,906	6,906	6,906	6,906	6,906	6,906	7,260	7,260	7,260	7,260	7,260	7,260	85,000
5860 Legal-General	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	80,000
5865 Board of Directors	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5870 Education	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5875 Audit & Accounting	1,578	1,372	5,841	9,949	10,315	608	19,358	1,666	7,493	21,001	517	300	80,000
5880 Rents	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
5887 Misc. General Expenses	583	583	583	583	583	583	583	583	583	583	583	583	7,000
5890 Timekeeping Software	125	125	125	125	125	125	125	125	125	125	125	125	1,500
5893 BAWSCA Assessments	-	-	15,625	-	-	15,625	-	-	15,625	-	-	15,625	62,500
5895 Dues & Fees	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5896 GIS Software Subscription	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000
6565 Benefit Expenses	4,956	4,956	4,956	4,956	4,956	4,956	5,210	5,210	5,210	5,210	5,210	5,210	61,000
<b>TOTAL ADMINISTRATION &amp; GENERAL EXPENSES</b>	<b>75,682</b>	<b>75,476</b>	<b>95,570</b>	<b>84,053</b>	<b>84,419</b>	<b>90,338</b>	<b>95,504</b>	<b>77,812</b>	<b>99,264</b>	<b>97,147</b>	<b>76,663</b>	<b>92,071</b>	<b>1,044,000</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>819,990</b>	<b>816,520</b>	<b>799,624</b>	<b>632,846</b>	<b>461,795</b>	<b>423,412</b>	<b>400,484</b>	<b>451,275</b>	<b>488,816</b>	<b>542,845</b>	<b>634,183</b>	<b>754,808</b>	<b>7,226,600</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>191,237</b>	<b>160,737</b>	<b>164,522</b>	<b>64,228</b>	<b>(72,834)</b>	<b>(125,377)</b>	<b>(120,104)</b>	<b>(65,551)</b>	<b>(68,599)</b>	<b>11,055</b>	<b>187,718</b>	<b>267,972</b>	<b>595,004</b>
<b>NON-OPERATING INCOME (EXPENDITURES)</b>													
6010 Antenna Rentals	22,917	22,917	22,917	22,917	22,917	22,917	22,917	22,917	22,917	22,917	22,917	22,917	275,000
6020 Property Taxes	3,209	132,407	584	56,848	169,936	208,848	182,400	3,573	131,176	248,672	4,797	377,551	1,520,000
6030 Interest Income	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
7010 Storage Facility Charges	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
7120 Transmission Facility Charges	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
6131 Debt Service Principal - Revenue Bonds	-	-	(124,000)	-	-	(125,000)	-	-	(126,000)	-	-	(126,000)	(501,000)
6132 Debt Service Interest - Revenue Bonds	-	-	(34,933)	-	-	(34,263)	-	-	(33,588)	-	-	(32,908)	(135,692)
<b>TOTAL OF NON-OPERATING INCOME (EXPENDITURES)</b>	<b>41,543</b>	<b>170,740</b>	<b>(120,016)</b>	<b>95,181</b>	<b>208,269</b>	<b>87,918</b>	<b>220,733</b>	<b>41,906</b>	<b>9,921</b>	<b>287,005</b>	<b>43,130</b>	<b>256,976</b>	<b>1,343,308</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ 232,780</b>	<b>\$ 331,477</b>	<b>\$ 44,506</b>	<b>\$ 159,410</b>	<b>\$ 135,435</b>	<b>\$ (37,459)</b>	<b>\$ 100,629</b>	<b>\$ (23,645)</b>	<b>\$ (58,678)</b>	<b>\$ 298,061</b>	<b>\$ 230,848</b>	<b>\$ 524,949</b>	<b>\$ 1,938,312</b>

**PURISSIMA HILLS WATER DISTRICT  
CAPITAL BUDGET  
FY 2023-24**

Acct No	Acct Desc	Estimated Actual 2022-23	Capital Budget 2022-23	2022-23 Change Actual vs Budget	Capital Budget 2023-24	Budget 2023-24 vs Actual 2022-23	Budget 2023-24 vs Budget 2022-23
<b>PUMPING PLANT</b>							
1711-07	Elena Gate	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	0.00%
1712-15	Wonderware SCADA Development	-	90,000	90,000	-	-	0.00%
1712-17	Matadero PS Improvements	-	10,000	10,000	-	-	0.00%
1712-19	McCann Electrical Improvements	-	32,000	32,000	35,000	35,000	109.38%
1712-22	Neary Gate	-	-	-	20,000	20,000	20000.00%
1712-23	Altamont Pump Station	-	-	-	165,000	165,000	165000.00%
	<b>TOTAL PUMPING PLANT</b>	-	157,000	157,000	220,000	220,000	140.13%
<b>TRANSMISSION, STORAGE &amp; DISTRIBUTION</b>							
1722-20	La Cresta Tank Improvement	-	5,000	5,000	-	-	0.00%
1722-25	Altamont Tank Improvements	-	5,000	5,000	-	-	0.00%
1722-30	Neary Tank CL2 boost station	265	10,000	9,735	-	(265)	0.00%
1722-33	Tank Air Mixer	-	10,000	10,000	10,000	10,000	100.00%
1723-99	Unplanned Improvements	-	200,000	200,000	-	-	0.00%
1723-90	Taaffe Rd Main Replacement Proj	36,570	-	(36,570)	5,000	(31,570)	5000.00%
1723133	Echologics Leak Detection-caps	48,676	175,000	126,324	175,000	126,324	100.00%
1723136	Concepcion Fremont Main Replacement	322,525	250,000	(72,525)	5,000	(317,525)	2.00%
1723140	Page Mill @ Baleri Ranch Impvt	34,389	-	(34,389)	10,000	(24,389)	10000.00%
1723143	DEPSJ Water Main	2,249,042	2,100,000	(149,042)	150,000	(2,099,042)	7.14%
1723145	26335 Esperanza Service Impvt	-	-	-	5,000	5,000	5000.00%
1723146	Briones Crt Water Main Impvt	-	-	-	5,000	5,000	5000.00%
1723149	CGL WM	218,052	325,000	106,948	1,900,000	1,681,948	584.62%
1723150	Stonebrook/Prospect Imp	8,643	-	(8,643)	5,000	(3,643)	5000.00%
1723151	West Fremont Water Main Replacement	-	-	-	100,000	100,000	100000.00%
1723997	Blow-Off replacement Project	-	10,000	10,000	10,000	10,000	100.00%
1723999	Service Installations	-	10,000	10,000	-	-	0.00%
1724999	Meters	-	20,000	20,000	70,000	70,000	350.00%
1725001	Well Research and Drilling	-	300,000	300,000	200,000	200,000	66.67%
	<b>TOTAL TRAN, STORAGE &amp; DIST</b>	2,918,163	3,420,000	501,837	2,650,000	(268,163)	77.49%
<b>GENERAL PLANT</b>							
1730	General Plant Improvements	361	-	(361)	-	(361)	0.00%
1731-05	Corp Yard Building Seismic Imp	91,883	400,000	308,117	800,000	708,117	200.00%
1731-08	Operations Center Asphalt Imp	7,225	-	(7,225)	-	(7,225)	0.00%
1748-04	Server Upgrade	-	20,000	20,000	20,000	20,000	100.00%
1748	Plant Computer Equipment	-	5,000	5,000	5,000	5,000	100.00%
1760	Front Office Improvements	-	-	-	25,000	25,000	25000.00%
	<b>TOTAL GENERAL PLANT</b>	99,469	425,000	325,531	850,000	750,531	200.00%
<b>EQUIPMENT</b>							
1542	Office Furniture & Equipment	589	5,000	4,411	5,000	4,411	100.00%
1543	Transportation Equipment	92,678	200,000	107,322	215,000	122,322	107.50%
1548	Office Computer Equipment	-	5,000	5,000	-	-	0.00%
1540	Equipment - Other	-	5,000	5,000	-	-	0.00%
1550	Scada Digital Radios	-	90,000	90,000	90,000	90,000	100.00%
1551	Backup Power Solar/Battery	-	50,000	50,000	50,000	50,000	100.00%
1562	Security Cameras	10,632	-	(10,632)	10,000	(632)	10000.00%
	<b>TOTAL EQUIPMENT</b>	103,898	355,000	251,102	370,000	266,102	104.23%
<b>SOFTWARE AND INTANGIBLE ASSETS</b>							
1748-03	Cityworks/ESRI Asset Management Software	69,757	40,000	(29,757)	20,000	(49,757)	50.00%
	<b>TOTAL SOFTWARE AND INTANGIBLES</b>	69,757	40,000	(29,757)	20,000	(49,757)	50.00%
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$ 3,191,287</b>	<b>\$ 4,397,000</b>	<b>\$ 1,205,713</b>	<b>\$ 4,110,000</b>	<b>\$ 918,713</b>	<b>93.47%</b>