

PURSSIMA HILLS WATER DISTRICT
RESERVE SUMMARY
FY 2022-23

Summary of Budget:

	Adopted Bud
Beginning available fund balance as of July 1, 2022	5,110,937
Operating budget surplus FY 2023	2,144,414
Capital budget utilizing bond proceeds in 2023	755,000
Budgeted capital expenditures FY 2023	(4,397,000)
Available surplus for allocation to reserves	\$ 3,613,351

Summary Allocation of Surplus to Reserves:

Available surplus for allocation to reserves	\$ 3,613,351
Operating reserve	(1,849,055)
Capital projects reserves:	
Maintenance yard improvements	(30,000)
All other unallocated projects	(1,500,000)
Insurance reserve	(11,700)
Balance after reserves allocated	\$ 222,596

PURSSIMA HILLS WATER DISTRICT
RESERVE SUMMARY
FY 2022-23

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.

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RESERVE SUMMARY
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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
PROPOSED OPERATING BUDGET
FY 2022-23**

Acct No	Acct Desc	2021-22 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2021-22	Budget 2021-22	2021-22 Change Actual vs Budget	Average 2000 to 2021-22	Proposed Budget 2022-23	Budget 2022-23 vs Actual 2021-22	Budget 2022-23 vs Budget 2021-22
SFPUC Rate (ccf)		\$ 4.10		\$ 4.10	\$ 4.10	\$ -		\$ 4.75	\$ 0.65	115.85%
SFPUC (acft)		435.60		435.60	435.60	-		435.60	-	100.00%
SFPUC Rate (acft)		\$ 1,785.96		\$ 1,785.96	\$ 1,785.96	\$ -		\$ 2,069.10	\$ 283.14	115.85%
Total Purchased ccf		759,452		759,452	792,832	33,380	932,345	777,608	18,156	98.08%
Res (ccf)		673,626		673,626	693,728	20,102	830,903	689,730	16,104	99.42%
Res (%)		88.70%		88.70%	87.50%	-1.20%	89.26%	88.70%	-	0.89%
Inst (ccf)		42,336		42,336	51,534	9,198	61,625	43,348	1,012	84.12%
Inst (%)		5.57%		5.57%	6.50%	0.93%	6.55%	5.57%	-	0.06%
Total use (ccf)		715,962		715,962	745,262	29,300	892,528	733,078	17,116	98.37%
Unaccounted water (%)		5.73%		5.73%	6.00%	0.27%	4.18%	5.73%	(0)	0.06%
Unaccounted water (ccf)		43,490		43,490	47,570	4,080	39,818	44,530	1,040	93.61%
Power (\$\$/ccf)		\$ 0.41		\$ 0.49	\$ 0.43	\$ (0.06)	\$ 0.29	\$ 0.51	\$ 0	0.51%
Average Residential Sales Price		\$ 7.94		\$ 7.94	\$ 8.35	\$ 0.41	\$ 4.37	\$ 9.84	\$ 2	117.88%
Institutional Sales Price		\$ 6.74		\$ 6.74	\$ 8.50	\$ 1.76	\$ 7.61	\$ 13.54	\$ 7	159.29%
SFPUC Service Chgs		\$ 30,280		\$ 36,348	\$ 40,000	\$ 3,652	\$ 34,998	\$ 36,348	\$ -	90.87%
BAWSCA Bond Replacement Chgs		\$ 297,186		\$ 356,742	\$ 321,720	\$ (35,022)	\$ 310,116	\$ 347,220	\$ (9,522)	107.93%
PGE as a unit of Purchased CCF				\$ 0.49	\$ 0.43	\$ (0.06)	\$ 0.28	\$ 0.51	\$ 0.02	0.51%
4000 OPERATING REVENUES										
4010 Residential Water		\$ 4,457,980	\$ -	\$ 5,351,360	\$ 6,191,000	\$ (839,640)	\$ 3,630,622	\$ 6,789,698	\$ 1,438,338	109.67%
4011 Residential Service Charge		675,107	-	810,398	765,000	45,398	456,379	992,195	181,796	129.70%
4015 Institutional Water		285,348	-	342,532	438,000	(95,468)	248,205	586,925	244,393	134.00%
4016 Institutional Service Charge		30,539	-	36,659	36,000	659	21,091	53,695	17,035	149.15%
4030 Water A/R late fees & Interest		-	-	-	500	(500)	55	500	500	100.00%
4070 Engineering and Inspection		-	-	-	-	-	1,854	-	-	0.00%
4520 Mains		-	-	-	-	-	271	-	-	0.00%
4530 Service Installation & Repair		15,445	-	18,540	20,000	(1,460)	20,396	20,000	1,460	100.00%
4535 Backflow Installation & Repair		18,239	-	21,895	15,000	6,895	20,567	20,000	(1,895)	133.33%
4540 Meter Installation & Repair		10,810	-	12,977	50,000	(37,023)	8,661	10,000	(2,977)	20.00%
4545 Fire Hydrant Installation		11,265	-	13,523	10,000	3,523	10,838	10,000	(3,523)	100.00%
4750 Miscellaneous		20,733	-	24,888	10,000	14,888	15,735	10,000	(14,888)	100.00%
TOTALS FOR OPERATING REVENUES		5,525,468	-	6,632,772	7,535,500	(902,728)	4,434,674	8,493,012	1,860,240	112.71%

**PURISSIMA HILLS WATER DISTRICT
PROPOSED OPERATING BUDGET
FY 2022-23**

Acct No	Acct Desc	2021-22 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2021-22	Budget 2021-22	2021-22 Change Actual vs Budget	Average 2000 to 2021-22	Proposed Budget 2022-23	Budget 2022-23 vs Actual 2021-22	Budget 2022-23 vs Budget 2021-22
WATER EXPENSES										
5111	SFPUC Water Purchased	2,602,390	-	3,123,909	3,291,000	167,091	1,996,398	3,730,000	606,091	113.34%
5113	BAWSCA Bond Surcharge	297,186	-	356,742	321,720	(35,022)	112,769	347,220	(9,522)	107.93%
5115	Other Water	-	-	-	-	-	158	-	-	0.00%
5110	SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES	2,899,576	-	3,480,651	3,612,720	132,069	2,109,325	4,077,220	596,569	112.86%
5121	PG&E Power	312,879	-	375,580	341,000	(34,580)	263,496	400,000	24,420	117.30%
5120	SUBTOTALS FOR PUMPING EXPENSE	312,879	-	375,580	341,000	(34,580)	263,496	400,000	24,420	117.30%
5131	Water Testing	10,665	-	12,802	15,000	2,198	10,490	15,000	2,198	100.00%
5132	Treatment Chemicals & Expense	3,772	-	4,528	3,000	(1,528)	2,694	5,000	472	166.67%
	SUBTOTALS FOR WATER TREATMENT EXPENSE	14,437	-	17,330	18,000	670	13,183	20,000	2,670	111.11%
	TOTALS WATER EXPENSE	3,226,892	-	3,873,562	3,971,720	98,158	2,386,004	4,497,220	623,658	113.23%

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MAINTENANCE EXPENSES										
5411	Maintenance Pumping Structures	-	-	-	-	-	455	-	-	0.00%
5412	Maintenance Pump Equipment	12,576	-	15,096	7,500	(7,596)	9,784	15,000	(96)	200.00%
5413	Reservoir Maintenance	5,247	-	6,298	15,000	8,702	11,859	10,000	3,702	66.67%
5414	Grounds Maintenance	1,200	-	1,440	7,500	6,060	6,832	7,500	6,060	100.00%
5415	Telemetry/Control/Elect Maint	35,938	-	43,140	15,000	(28,140)	17,247	20,000	(23,140)	133.33%
	SUBTOTALS FOR PUMPING PLANT MAINT	54,961	-	65,975	45,000	(20,975)	46,177	52,500	(13,475)	116.67%
5520	Distribution Mains Maint	103,413	-	124,137	275,000	150,863	100,971	125,000	863	45.45%
5530	Service Maintenance	-	-	-	-	-	15,211	-	-	0.00%
5535	Backflow Maintenance	10,701	-	12,845	5,000	(7,845)	26,262	25,000	12,155	500.00%
5540	Meter Maintenance	97,354	-	116,864	30,000	(86,864)	26,295	30,000	(86,864)	100.00%
5545	Maintenance of Hydrants	-	-	-	-	-	1,640	-	-	0.00%
5550	Salaries - O&M	586,577	-	704,127	517,267	(186,860)	325,819	659,000	(45,127)	127.40%
5550-01	Reclassification to capital outlay/improvements	-	-	-	(75,000)	(75,000)	(29,281)	(75,000)	(75,000)	100.00%
5551	Vacation - O&M	-	-	-	-	-	23,191	-	-	0.00%
5552	Overtime - O&M	59,951	-	71,965	75,000	3,035	50,833	100,000	28,035	133.33%
5552-01	OT to Comp Time-O&M	-	-	-	-	-	199	-	-	0.00%
5552-02	Allocated OT - O&M	-	-	-	(37,500)	(37,500)	(4,876)	-	-	0.00%
5556	Workers Compensation - O&M	10,387	1,418	13,887	20,000	6,113	8,030	22,000	8,113	110.00%
5557	Ins Benefits - O&M	-	-	-	-	-	36,311	-	-	0.00%
5558	Pensions - O&M	119,896	-	143,923	130,000	(13,923)	69,604	167,000	23,077	128.46%
5558-01	Allocated Pens & Ben - O&M	-	-	-	-	-	(6,617)	-	-	0.00%
5558-02	Pension Expense - O&M	-	-	-	-	-	1,871	-	-	0.00%
5560	Field Communications	8,252	-	9,906	12,000	2,094	7,092	10,000	94	83.33%
5565	Personnel Supplies	18,701	-	22,449	20,000	(2,449)	13,724	20,000	(2,449)	100.00%
5571	Engineering - Mapping	13,878	-	16,659	15,000	(1,659)	7,614	15,000	(1,659)	100.00%
5572	Engineering - Special Projects	80,917	-	97,133	40,000	(57,133)	31,020	100,000	2,867	250.00%
5574	Engineering - Dist Analysis	5,365	-	6,440	20,000	13,560	19,202	10,000	3,560	50.00%
5580	Permitting Activities	21,250	-	25,509	20,000	(5,509)	9,857	20,000	(5,509)	100.00%
6565	Benefit Expenses	161,000	-	193,264	125,000	(68,264)	-	161,000	(32,264)	128.80%
	SUBTOTALS FOR DISTRIBUTION MAINT	1,297,642	1,418	1,559,108	1,191,767	(367,341)	733,972	1,389,000	(170,108)	116.55%

**PURISSIMA HILLS WATER DISTRICT
PROPOSED OPERATING BUDGET
FY 2022-23**

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5610	Fuel - Gasoline	1,522	-	1,827	-	(1,827)	10,016	2,000	173	2000.00%
5615	Fuel - Diesel / UST	28,655	-	34,397	30,000	(4,397)	9,634	40,000	5,603	133.33%
5620	Transportation Equip. Maint. - Other	10,959	-	13,155	15,000	1,845	16,084	15,000	1,845	100.00%
5630	Heavy Equipment Maint	16,441	-	19,736	20,000	264	13,488	20,000	264	100.00%
5640	Portable/Misc. Equip & Maint	-	-	-	3,000	3,000	2,466	3,000	3,000	100.00%
5650	General Plant & Maintenance	16,249	-	19,505	17,500	(2,005)	10,291	20,000	495	114.29%
5660	Misc. Tools & Supplies	18,005	-	21,613	20,000	(1,613)	10,509	25,000	3,387	125.00%
5670	Safety Supplies and Expense	1,935	-	2,323	2,500	177	3,067	3,000	677	120.00%
	SUBTOTALS FOR GENERAL MAINT	93,766	-	112,557	108,000	(4,557)	75,555	128,000	15,443	118.52%
	TOTALS FOR MAINTENANCE EXPENSE	1,446,369	1,418	1,737,640	1,344,767	(392,873)	855,703	1,569,500	(168,140)	116.71%
	CUSTOMER ACCOUNT EXPENSE									
5710	Salaries - C/A	152,894	-	183,534	110,000	(73,534)	54,804	84,000	(99,534)	76.36%
5711	Vacation - C/A	-	-	-	-	-	3,561	-	-	0.00%
5712	Ins Benefits - C/A	-	-	-	-	-	4,595	-	-	0.00%
5713	Pensions - C/A	21,671	-	26,014	15,000	(11,014)	4,459	21,000	(5,014)	140.00%
5713-01	Pension Expense - C/A	-	-	-	-	-	(92)	-	-	0.00%
5720	Software/Billing Expense	15,960	-	19,158	25,000	5,842	14,090	35,000	15,842	140.00%
5730	Postage	12,127	-	14,557	10,000	(4,557)	12,544	15,000	443	150.00%
5740	Uncollectible Accounts	-	-	-	-	-	4,715	-	-	0.00%
6565	Benefit Expenses	21,000	-	25,208	25,000	(208)	-	21,000	(4,208)	84.00%
	TOTALS FOR CUSTOMER ACCOUNT EXPENSE	223,652	-	268,472	185,000	(83,472)	98,676	176,000	(92,472)	95.14%
	CONSERVATION PROGRAMS EXPENSE									
5117	Conservation Expense	2,850	-	3,421	15,000	11,579	9,057	30,000	26,579	200.00%
5118	Salaries - Conservation	-	-	-	-	-	6,755	66,000	66,000	66000.00%
5116	Conservation Programs - Other	17,273	-	20,735	-	(20,735)	-	-	(20,735)	0.00%
5133	Postage Conservation	-	-	-	-	-	-	5,000	5,000	5000.00%
5134	Pensions Conservation	-	-	-	-	-	-	17,000	17,000	17000.00%
6565	Benefit Expenses	-	-	-	-	-	-	16,000	16,000	16000.00%
	TOTALS FOR CONSERVATION PROGRAMS EXPENSE	20,123	-	24,156	15,000	(9,156)	15,812	134,000	109,844	893.33%

**PURISSIMA HILLS WATER DISTRICT
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FY 2022-23**

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ADMINISTRATION & GENERAL EXPENSES										
5810	Salaries - G&A	-	-	-	314,700	314,700	193,392	273,000	273,000	86.75%
5811	Vacation - G&A	-	-	-	-	-	19,146	-	-	0.00%
5811-01	Altamont Genset 150KW (2273201)	-	-	-	-	-	239	-	-	0.00%
5812	Ins Benefits - G&A	-	-	-	-	-	81,216	-	-	0.00%
5812.01	Employee Benefits - Claims	-	-	-	-	-	3,018	-	-	0.00%
5813	Pensions - G&A	22,147	-	26,585	30,000	3,415	15,491	69,000	42,415	230.00%
5813-01	Pension Expense - G&A	-	-	-	-	-	(1,471)	-	-	0.00%
5814	Workers Compensation - G&A	1,606	-	1,927	3,000	1,073	12,834	4,000	2,073	133.33%
5815	Office Supplies & Expense	29,870	-	35,856	20,000	(15,856)	16,334	25,000	(10,856)	125.00%
5816	Computer Network Expense	46,326	-	55,610	30,000	(25,610)	12,280	50,000	(5,610)	166.67%
5817	Office Utilities	19,771	-	23,733	22,500	(1,233)	13,294	25,000	1,267	111.11%
5820	Engineering - Retainer	5,000	-	6,002	6,000	(2)	7,921	6,000	(2)	100.00%
5830	Rate Study	114,022	-	136,872	70,000	(66,872)	10,928	20,000	(116,872)	28.57%
5845	Insurance	-	-	-	60,000	60,000	57,640	-	-	0.00%
5856	Payroll Taxes - FICA	60,181	-	72,241	75,000	2,759	50,826	100,000	27,759	133.33%
5860	Legal-General	112,940	-	135,573	75,000	(60,573)	43,257	135,000	(573)	180.00%
5862	Legal-Claims	-	-	-	7,500	7,500	7,505	-	-	0.00%
5865	Board of Directors	9,800	-	11,764	8,000	(3,764)	7,253	12,000	236	150.00%
5870	Education	7,343	-	8,815	4,000	(4,815)	7,590	10,000	1,185	250.00%
5871	Organizational Study	-	-	-	-	-	-	-	-	0.00%
5875	Audit & Accounting	71,882	-	86,287	60,000	(26,287)	25,692	95,000	8,713	158.33%
5880	Rents	34,887	-	41,878	36,000	(5,878)	18,368	45,000	3,122	125.00%
5887	Misc. General Expenses	4,892	-	5,872	10,000	4,128	4,715	7,000	1,128	70.00%
5890	Timekeeping Software	1,100	-	1,320	1,500	180	-	1,500	180	100.00%
5893	BAWSCA Assessments	-	-	-	40,000	40,000	29,123	50,000	50,000	125.00%
5895	Dues & Fees	-	-	-	10,000	10,000	14,916	25,000	25,000	250.00%
6560	Payroll Expense	-	-	-	75,000	75,000	3,359	-	-	0.00%
6565	Benefit Expenses	67,000	-	80,427	-	(80,427)	-	67,000	(13,427)	67000.00%
TOTAL ADMINISTRATION & GENERAL EXPENSES		608,766	-	730,763	958,200	227,437	654,866	1,019,500	288,737	106.40%
TOTAL OPERATING EXPENSES		5,525,802	1,418	6,634,592	6,474,687	(159,905)	4,011,062	7,396,220	761,628	112.16%
EXCESS OF REVENUE OVER EXPENSES		(335)	(1,418)	(1,820)	1,060,813	(742,823)	423,612	1,096,792	1,098,612	116.02%

**PURISSIMA HILLS WATER DISTRICT
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NON-OPERATING INCOME (EXPENSES)										
6010	Antenna Rentals	236,580	-	283,991	250,000	33,991	168,533	275,000	(8,991)	110.00%
6020	Property Taxes	1,045,954	-	1,255,563	1,000,000	255,563	635,429	1,250,000	(5,563)	125.00%
6030	Interest Income	5,684	-	6,823	50,000	(43,177)	26,214	10,000	3,177	20.00%
6090	Gain (loss) on Asset Disposal	-	-	-	-	-	(7,941)	-	-	0.00%
6095	Investment - FMV	-	-	-	-	-	2,024	-	-	0.00%
6130	Interest Expense	-	-	-	-	-	(13,784)	-	-	0.00%
7010	Storage Facility Charges	13,994	-	16,798	100,000	(83,202)	48,573	60,000	43,202	60.00%
7020	Transmission Facility Charge	-	-	-	-	-	12,465	-	-	0.00%
7040	Contributed Capital-LAHCFD	-	-	-	-	-	274,325	-	-	0.00%
7120	Transmission Facility Charges	20,306	-	20,306	100,000	(79,694)	-	90,000	69,694	90.00%
7130	Contributed Capital-Developers	-	-	-	-	-	118,654	-	-	0.00%
6131	Debt Service Principal - Revenue Bonds	-	-	-	(480,000)	480,000	-	(491,000)	(491,000)	2.29%
6132	Debt Service Interest - Revenue Bonds	(118,595)	-	(118,595)	(156,831)	38,236	-	(146,378)	(27,783)	-6.67%
	TOTAL OF NON-OPERATING INCOME (EXPENSES)	1,203,923	-	1,464,886	863,169	601,717	1,264,493	1,047,622	(417,264)	121.37%
	NET SURPLUS	\$ 1,203,588	\$ (1,418)	\$ 1,463,067	\$ 1,923,982	\$ (141,106)	\$ 1,688,105	\$ 2,144,414	\$ 681,347	118.42%
	NET SURPLUS AVAILABLE FOR CAPITAL IMPROV.	\$ 1,203,588		\$ 1,463,067	\$ 1,923,982		\$ 1,688,105	\$ 2,144,414		118.42%
	TOTAL G&A & BILLING EXPENSES	\$ 832,418		\$ 999,235	\$ 1,143,200		\$ 753,542	\$ 1,195,500		104.57%
	TOTAL G&A, BILLING & MAINTENANCE EXPENSES	\$ 2,278,787		\$ 2,736,875	\$ 2,487,967		\$ 1,609,245	\$ 2,765,000		111.13%
	TOTALS FOR M&O EXPENSES	\$ 5,505,679		\$ 6,610,436	\$ 6,459,687		\$ 4,011,062	\$ 7,262,220		112.42%
	TOTALS FOR M&O EXP W/O WATER & POWER	\$ 2,313,347		\$ 2,778,360	\$ 2,520,967		\$ 1,638,241	\$ 2,919,000		115.79%

**PURISSIMA HILLS WATER DISTRICT
PROPOSED CAPITAL BUDGET
FY 2022-23**

Acct No	Acct Desc	2021-22 ACTUAL	Prorated Adjustments	Pro-Rated Actual 2021-22	Budget 2021-22	2021-22 Change Actual vs Budget	Proposed Budget 2022-23	Budget 2022-23 vs Actual 2021-22	Budget 2022-23 vs Budget 2021-22
PUMPING PLANT									
1711-07	Elena Gate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	25000.00%
1712-15	Wonderware SCADA Development	9,785	-	11,746	50,000	38,254	90,000	78,254	180.00%
1712-17	Matadero PS Improvements	-	-	-	20,000	20,000	10,000	10,000	50.00%
1712-19	McCann Electrical Improvements	-	-	-	-	-	32,000	32,000	32000.00%
1712-21	Altamont Surge Valve	-	-	-	15,000	15,000	-	-	0.00%
	TOTAL PUMPING PLANT	9,785	-	11,746	85,000	73,254	157,000	145,254	184.71%
TRANSMISSION, STORAGE & DISTRIBUTION									
1722-20	La Cresta Tank Improvement	-	-	-	20,000	20,000	5,000	5,000	25.00%
1722-25	Altamont Tank Improvements	-	-	-	10,000	10,000	5,000	5,000	50.00%
1722-30	Nearby Tank CL2 boost station	6,380	-	7,659	10,000	2,341	10,000	2,341	100.00%
1722-31	Toyon Yard Improvement	-	-	-	200,000	200,000	-	-	0.00%
1722-32	La Cresta/PHWD&TLAH Emer. Com E	2,038	-	2,446	35,000	32,554	-	(2,446)	0.00%
1722-33	Tank Air Mixer	10,503	-	12,608	-	(12,608)	10,000	(2,608)	10000.00%
1723-99	Unplanned Improvements	-	-	-	963,900	963,900	200,000	200,000	20.75%
1723-72	Moody Rd @ Moody Springs Imprvm	2,102	-	2,523	-	(2,523)	-	(2,523)	0.00%
1723-90	Taaffe Rd Main Replacement Proj	212,423	-	254,993	50,000	(204,993)	-	(254,993)	0.00%
1723133	Echologics Leak Detection-caps	-	-	-	60,000	60,000	175,000	175,000	291.67%
1723136	Concepcion Fremont Main Replacement	1,983,657	-	2,381,182	2,000,000	(381,182)	250,000	(2,131,182)	12.50%
1723143	DEPSJ Water Main	140,358	-	168,486	250,000	81,514	2,100,000	1,931,514	840.00%
1723144	Moody Rd Imprvnt @ 26271 Moody	7,720	-	9,267	-	(9,267)	-	(9,267)	0.00%
1723145	26335 Esperanza Service Impvt	7,508	-	9,013	-	(9,013)	-	(9,013)	0.00%
1723146	Briones Crt Water Main Impvt	9,883	-	11,864	-	(11,864)	-	(11,864)	0.00%
1723147	Altamont Rd/Eschner Ct WM Impvt	18,382	-	22,066	-	(22,066)	-	(22,066)	0.00%
1723148	Water Service Improvement	16,921	-	20,312	-	(20,312)	-	(20,312)	0.00%
1723149	CGL WM	-	-	-	-	-	325,000	325,000	325000.00%
1723997	Blow-Off replacement Project	-	-	-	10,000	10,000	10,000	10,000	100.00%
1723999	Service Installations	-	-	-	30,000	30,000	10,000	10,000	33.33%
1724999	Meters	4,624	-	5,551	70,000	64,449	20,000	14,449	28.57%
1725001	Well Research and Drilling	-	-	-	200,000	200,000	300,000	300,000	150.00%
	TOTAL TRANS, STORAGE & DIST	2,422,499	-	2,907,968	3,908,900	1,000,932	3,420,000	512,032	87.49%
GENERAL PLANT									
1731-05	Corp Yard Building Seismic Imp	29,103	-	34,935	300,000	265,065	400,000	365,065	133.33%
1748-04	Server Upgrade	-	-	-	30,000	30,000	20,000	20,000	66.67%
1748	Plant Computer Equipment	325	-	390	3,000	2,610	5,000	4,610	166.67%
	TOTAL GENERAL PLANT	29,428	-	35,325	333,000	297,675	425,000	389,675	127.63%
EQUIPMENT									
1542	Office Furniture & Equipment	1,292	-	1,551	5,000	3,449	5,000	3,449	100.00%
1543	Transportation Equipment	-	-	-	150,000	150,000	200,000	200,000	133.33%
1548	Office Computer Equipment	-	-	-	2,000	2,000	5,000	5,000	250.00%
1540	Equipment - Other	-	-	-	3,000	3,000	5,000	5,000	166.67%
1550	Scada Digital Radios	-	-	-	60,000	60,000	90,000	90,000	150.00%
1551	Backup Power Solar/Battery	-	-	-	-	-	50,000	50,000	50000.00%
1560	PAX Air Mixer	-	-	-	10,000	10,000	-	-	0.00%
	TOTAL EQUIPMENT	1,292	-	1,551	230,000	228,449	355,000	353,449	154.35%
SOFTWARE AND INTANGIBLE ASSETS									
	Cityworks/ESRI Asset Management Software	-	-	-	-	-	40,000	40,000	40000.00%
	TOTAL SOFTWARE AND INTANGIBLES	-	-	-	-	-	40,000	40,000	40000.00%
TOTAL CAPITAL IMPROVEMENTS		\$ 2,463,004	\$ -	\$ 2,956,590	\$ 4,556,900	\$ 1,600,310	\$ 4,397,000	\$ 1,440,410	96.49%