



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

BUDGET

APPROVED JUNE 17, 2009

JULY 1, 2009

TO

JUNE 30, 2010

TABLE OF CONTENTS

	<u>Page</u>
Executive Summary	1
Organizational Chart	5
Budget vs. Actual Comparisons 2008 - 2010	6
Budget Summary	8
Detailed Budget	13
Projects	20
Capital Purchases	21
Cash Flow	22
Job Classifications	23
Salary Ranges & Steps	24

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

In February 2008, the citizens of Phelan and Piñon Hills overwhelmingly voted to separate the Water, Parks, and Street Lighting Districts from the County and create a Community Services District. In March 2008, the Phelan Piñon Hills Community Services District was formed (LAFCO Resolution 2994), with a five member Board of Directors elected to govern the District. Between March 2008 and June 30, 2008, during the early stages of the transition, the District continued to be operated and maintained by County of San Bernardino Special Districts. From July 1, 2008, through October 2008, the Directors outsourced the operations and maintenance of the District and began the recruitment process. In August, a General Manager was hired and in October through November the majority of the remaining staff was employed.

Over the past year, the District has been faced with many challenges including the creation and implementation of policies and procedures, staffing, infrastructure upgrades and maintenance. All of this has been accomplished with a \$1.8 million dollar savings in expenditures over the prior year.

The District operates and maintains a considerable infrastructure in order to provide safe, good tasting water. The water infrastructure consists of 12 wells (approximately 1,000 feet deep) in six well fields, 34 reservoirs with a combined capacity of approximately 12,000,000 gallons, 4 de-sanding tanks, 24 booster stations, 60 booster pumps, and 31 pressure reducing valves in 11 pressure zones, with approximately 281 miles of pipe, in 128 square miles. The District also operates and maintains two Community Centers, two parks, and provides street lighting in appropriate areas.

Since formation of the Community Services District, there have been major enhancements to the facilities. The most significant improvements are:

- Upgrade of Well #14 (\$98,000), which supplies water from the LA aquifer, enabling the District to reduce its make-up obligation – reducing costs.
- Upgrade of Well #11 (\$65,000), improving efficiencies and production.
- Rebuild of 31 pressure reducing stations (\$64,000), resulting in more efficient water flows at reduced costs.
- Increase storage by increasing the capacity of three existing reservoirs (\$1,038,000), which providing the ability to better service the customers more efficiently.
- Addition of four miles of pipeline (\$645,000), enabling the District to operate more efficiently by moving water more practically throughout the different zones in the District.
- Improved technology by upgrading the SCADA System (\$112,000).
- Increased water quality by adding a new state of the art Chlorination System (\$135,000).
- Upgraded several booster pumps improving efficiencies.
- Upgrade Well #10 and 5 to improve production.

The 2009/2010 Budget is based on the 2008/2009 actual income and expenses plus an estimated growth and inflationary percentage, except where the exact figures are known. This year, we also had to take into consideration the affect of foreclosures, property devaluations, and the potential shift to the State of some of our tax revenues.

The Non-Operating Budget is calculated based on the number of new connections estimated for the current year, tax revenue, standby revenues, and assistance from the County and State. Expenses include the interest and associated expenses for debt payments that are due.

The Projects List and Capital Purchases List are items identified by staff and committees as items that need to be accomplished, or at least started, in the next fiscal year.

The Salary ranges reflect an increase for Cost of Living Adjustment (COLA), using the Consumer Price Index calculations, as published by the State of California for the 12 month period ending December 31st each year.

The budget is a tool, a guideline for staff, it is not an approval to purchase items listed. All items purchased by the District are subject to the Purchasing Policy established by the Board.

Overview

The District has worked diligently to reduce expenses while addressing significant infrastructure and maintenance issues that arose over the last year. The 2008/2009 actual expenses came in under budget by over one million dollars. The 2009/2010 Water Operations and Administrative Budget reflect a \$1.8 million dollar savings over the last reported audited figures for County CSA 70 Zone L. This, coupled with the \$1.8 million dollar savings in 2008/09, brings a total two year savings of over \$3.6 million dollars to the citizens of Phelan and Piñon Hills. Even with this savings, the District is showing a deficit of over \$1.3 million dollars in for operations of water, parks and lighting for the 2009/2010 budget year.

The 2009/2010 Operating for Water Operations Budget reflects a 5% increase in revenue and a 3% increase in expenses versus the 2008/2009 actual figures for water operations and administrative service.

Parks reflects an 18% decrease in operational revenue due to an anticipated devaluation of property taxes and a potential shift of property taxes to the State to help close the budget gap. Parks expenses reflect an increase of more than double the prior year, primarily due to increases services, programs, repair and maintenance.

The 2009/2010 Non-Operating Budget reflects an increase in revenue of approximately 71% due to one-time revenues of approximately \$1.2 million dollars and an 19% increase in expenses. The one-time revenues are designated for capital projects.

Several items contribute to the increase in expenses; the most significant increase for water operations and administration is the additional cost of water (\$192,000) due to increased fees by the State Water Project, which causes Mojave Water Agency (MWA) to increase rates that we pay for replacement water. These increases are offset by reductions of other expenses, resulting in a reduction in total expenses for water operations and administration. The increases in parks expenses are partly due to increased programs and the need for additional repair and maintenance of the facilities.

The Capital Improvement Budget includes system improvement projects and large items needed within the District for operational purposes. The District has outlined over \$7.5 million dollars in capital improvements to meet the demands of the water and administration of the District plus an additional \$1.2 million dollars in park improvements. The water operation improvements include replacement of the meters, additional water sources, master plan, administrative office, water rights, well rehabs, mainline installation, booster pump rehabs, tank inspections, installation of hydro pneumatic equipment, well covers, and GIS mapping.

Salary ranges were adjusted to include the 3.5% COLA. The COLA is based on the Consumer Price Index, from the State of California Department of Finance, for the 12 month period ending December 31, 2008. Salaries may be adjusted, based on the results of the employee's annual evaluation within the salary ranges approved, and budgetary guidelines. The budget reflects a maximum increase of 3% for salaries.

2009/2010 Water Operations and Administration Budget

Operating Revenues are projected to be 5% higher than the 2009/2010 actual revenue. This is the result of an increase in revenue due to the replacement of the water meters. The existing meters are over 15 years old; some are over 20 years old. As the meters get older, the chamber that reads the flow through the meter wears down, resulting in low reads. Based on initial tests, there will ultimately be a recovery of the 20% loss that we are now experiencing due to inaccurate devices. The meter replacement will take time; therefore, we are anticipating a 10% increase in water revenue for the coming year. This will be offset by the anticipated 5% decrease in water sales due to foreclosures, resulting in a net 5% increase overall.

The Budget includes three new positions: Two Water Operations Technicians and one Engineering/Inspection Technician. The tasks that will be performed by these employees are currently being carried out by contract labor and outside consultants. Initial studies reflect an overall savings and significant benefits to creating positions for these tasks. The Board will consider approval of these positions at a later date.

Operating Expenses are expected to decrease by 13% compared to the 2009/2010 actual expenses. There are increases related to the increase in replacement water cost: As a result of the State Department of Water Resources rate increases, MWA raised their rates 31% for make-up and replacement water, increasing our water expense by \$192,000 for the coming year. These increases are offset by the reduction in other expenses that the District is showing for the coming year.

The most significant change from the 2008/2009 year to the 2009/2010 year is the shift from contractual services (services for operations, professional services for accounting, and some engineering) to in-house staffing. As a new District, the Board contracted for Operations, Maintenance and Administration during the transition from the County beginning July 1st through October 2008. The total cost of contractual services vs. in-house staffing costs resulted in a savings of \$303,000 for the year. The Distribution division (hydrant and valve maintenance and general repairs and maintenance) continued under contractual services through year end. These positions may be added to the District in the coming year and are budgeted accordingly.

2009/2010 Governments Funds Budget

The 2009/2010 budget for the Governmental Funds shows a decrease in operational revenue due to the devaluation of property within the District of approximately 10% along with an anticipated shift of up to 8% of the tax revenue to the State to help the State close its budget deficit. Governmental Funds operate primarily with tax revenues. The Use Fees for the Community Centers need to be addressed by the Parks, Recreation, and Street Lighting Committee and brought to the Board for consideration if any changes are recommended.

In an effort to respond to public requests, the Parks, Recreation, and Street Lighting Committee requested a budget for new programs. This was eliminated from the final budget however; the Committee will work with staff to outline new programs for potential inclusion in the next budget cycle. More precise accounting of the parks, in addition to the repair and maintenance of the Community Centers and parks facilities, result in an increase to the Parks Expense Budget. Staff will be working with County and State agencies to obtain additional funding to help support these facilities.

2009/2010 Non-Operational Budget

Non-Operating Revenues are projected to be 71% higher than the 2008/2009 actual revenues. This is due to \$1.25 million dollars in one-time revenues. The District will receive almost a million dollars from State Grant Funds and County First District Supervisor for the park land and improvements. Additionally, we will receive some funds that are due to the District from the transition in exchange for equipment that was not transferred from the County.

Non-Operating Expenses are slightly higher than the 2008/2009 budget due to the increased interest costs associated with the District's California Infrastructure and Economic Development Bank (CIEDB) loan.

2009/2010 Project List and Capital Purchases Budget

The District staff and Engineering Committee presented a list of projects that are critical to the ongoing maintenance and development of the District. The budgeted project list consists of items that will help meet the needs of the District by providing efficiencies, production, distribution, technology and help meet the needs of the community with additional parks and recreation areas.

2009/2010 Cash Flow Budget

The cash flow report shows the cash receipts and obligations of the District as well as the amount of funds necessary to transfer out of reserves in order to meet the budget demands and complete the projects outlined in the 2009/2010 Budget.

2009/2010 Job Classifications and Salary Ranges

The 2009/2010 Salary Ranges reflect the C.O.L.A. for the period ending December 31, 2008. As directed in the employee manual, employee salaries are not adjusted by the C.O.L.A. Employees are only eligible to receive merit increases within the budgetary constraints as approved by the Board. The 2009/2010 budget includes prospective salary increases up to 3% maximum, as per the Board's direction. Salaries cannot exceed the salary ranges for the classifications of the approved positions.

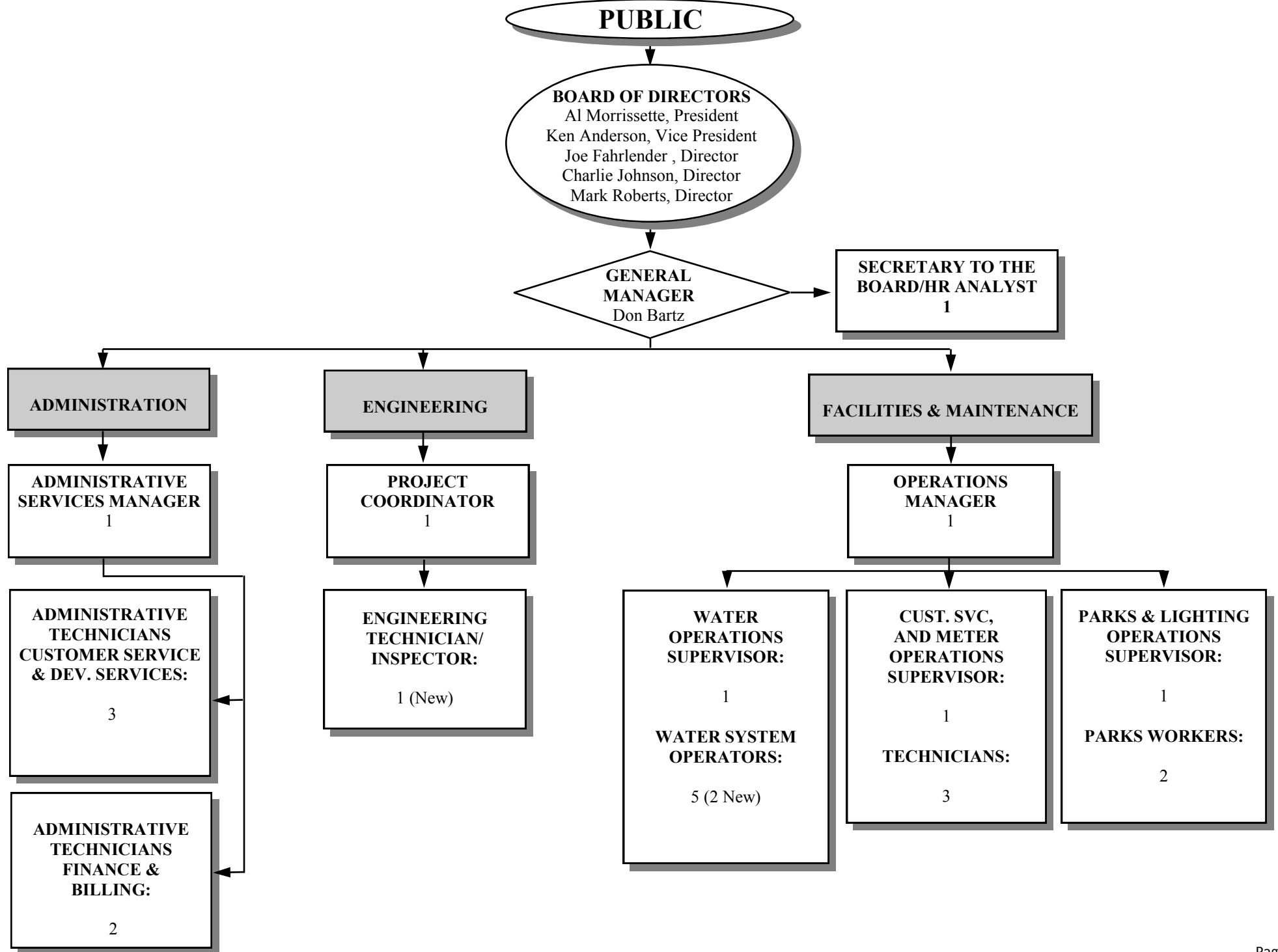
Summary

The District has made major strides in reducing expenses. Unfortunately, the costs of the adjudication, electricity, fuel, and general inflation continue to increase each year making operational costs rise. The increased costs of make-up and replacement water are the most significant increases to the budget this year. The Operational Budget continues to run at a deficit, in spite of the significant reductions made last year and for the coming year. This will be addressed by the Board in the future as the Directors develop a plan to reduce the deficit while continuing a productive operations and maintenance schedule.

ORGANIZATIONAL CHART

Phelan Piñon Hills Community Services District

Organization Chart

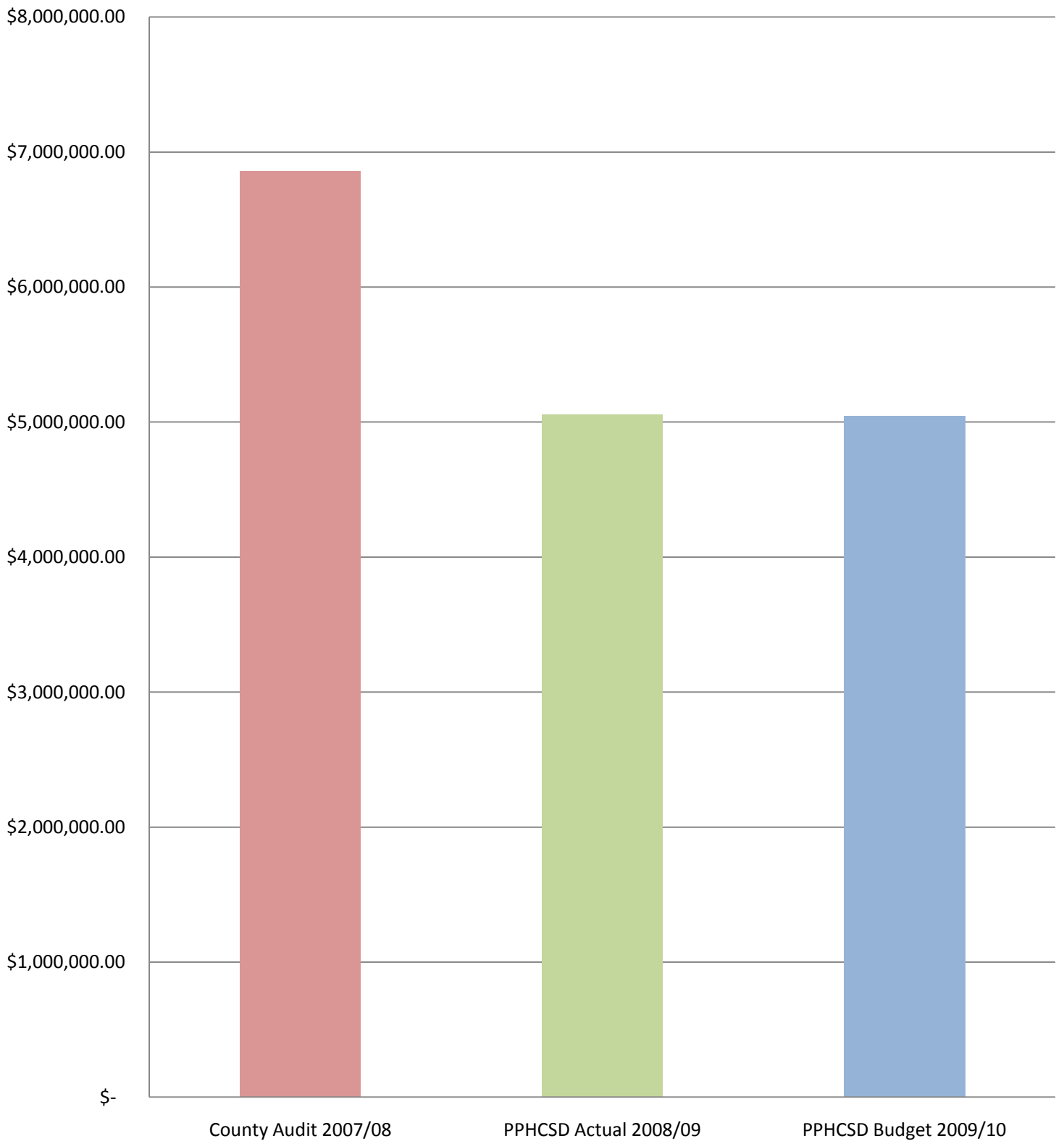


COMPARISON TO PRIOR PERIODS

**Phelan Piñon Hills Community Services District
Comparison of Operations**

	CSA 70L 2007/08 Audited Actual	PPHCSD 2008/09 Estimated Year End	PPHCSD 2009/10 Proposed Budget
Operating Revenue			
Water Sales	\$ 3,535,832	\$ 3,418,829	\$ 3,589,770
Other Services	57,906	132,691	140,757
Total Operating Revenues	\$ 3,593,738	\$ 3,551,519	\$ 3,730,527
Operating Expenses			
Professional Services	\$ 176,635	169,915	176,839
Salaries and Benefits	2,025,913	990,800	1,695,848
Services and Supplies - Water Operations	1,128,024	1,458,896	478,300
Services and Supplies - Administration	-	242,355	246,700
Rents and Leases	602	44,554	89,500
Services and Supplies - Administration	740,199	837,584	851,059
Utilities - Administration	-	17,713	17,500
Services and Supplies - Administration	774,842	712,000	783,200
Other	2,014,296	542,252	657,881
Board Compensation	-	41,436	50,000
Total Operating Expenses	\$ 6,860,511	\$ 5,057,505	\$ 5,046,826
Net Operational Income (Water & Admin)	\$ (3,266,773)	\$ (1,505,986)	\$ (1,316,299)
Non-Operating Revenues (Expenses)			
Investment Earnings	\$ 762,732	150,680	150,680
Investment Expense	(164,934)	(121,971)	(144,660)
Property Taxes	930,019	961,200	783,300
Special Assessments	307,104	267,912	300,000
Other Taxes	74,345	-	-
State Assistance (County Equipment)	13,896	-	150,000
Penalties	114,169	3,727	3,540
Other	(156,647)	-	-
Connection Fees	440,970	77,751	77,751
Ordinary Income (Parks)	-	143,405	117,491
Ordinary Expense (Parks)	-	(132,565)	(216,398)
Extraordinary Income (Parks)	-	215	1,075,000
Street Lighting	-	(16,912)	(12,300.00)
Total Non-Operating Revenues (Expenses)	\$ 2,321,654	\$ 1,333,442	\$ 2,284,407
Net Income	\$ (945,119)	\$ (172,543)	\$ 968,108

Multi-Year Comparison Operating Expenses Water and Administration



BUDGET SUMMARY

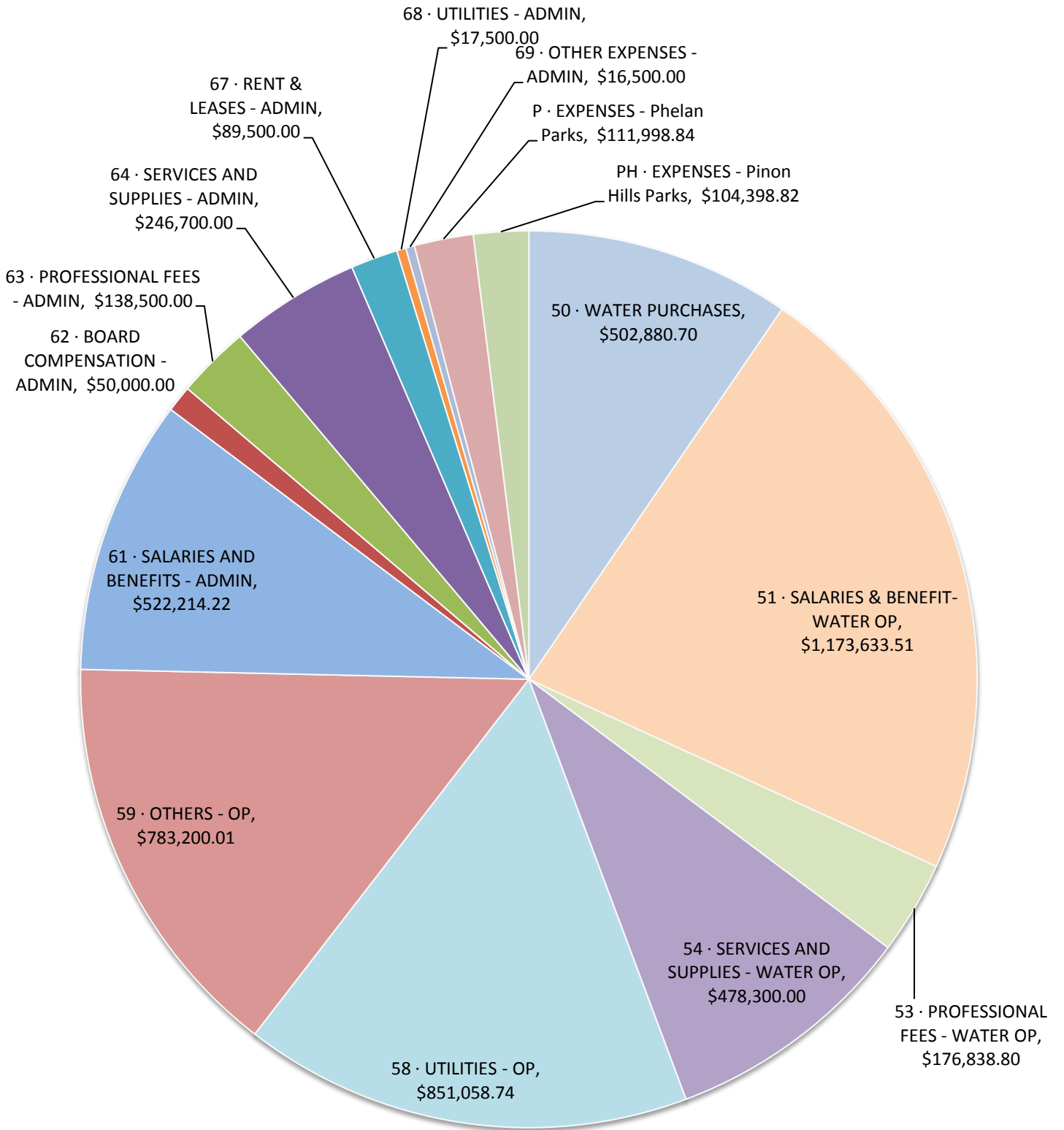
**Phelan Piñon Hills Community Services District
2009/2010 Budget Summary
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009 Estimated Total YE	2009/2010 Proposed Budget
1 Operational Income/Expense - Water and Admin				
2 Income				
3 40 - WATER SALES	3,940,000.00	2,538,689.95	3,418,828.56	3,589,769.99
4 42 - METER INSTALLATION	12,000.00	9,293.44	12,391.25	12,391.25
5 44 - PERMITS & INSPECTION	10,000.00	4,564.50	6,086.00	6,086.00
6 49 - OTHER SERVICE INCOME	358,000.00	85,660.16	114,213.54	122,279.77
7 Total Operational Income Water Operations and Administration	4,320,000.00	2,638,208.05	3,551,519.36	3,730,527.01
8 Expense				
9 50 - WATER PURCHASES	677,000.00	33,162.31	355,216.41	502,880.70
10 51 - SALARIES & BENEFIT- WATER OP	662,596.00	383,553.38	615,685.41	1,173,633.51
11 53 - PROFESSIONAL FEES - WATER OP	195,000.00	127,436.52	169,915.36	176,838.80
12 54 - SERVICES AND SUPPLIES - WATER OP	1,796,500.00	1,221,476.64	1,458,896.10	478,300.00
13 58 - UTILITIES - OP	1,109,000.00	628,187.86	837,583.81	851,058.74
14 59 - OTHERS - OP	712,000.00	534,000.01	712,000.01	783,200.01
15 61 - SALARIES AND BENEFITS - ADMIN	373,624.00	221,321.81	375,114.90	522,214.22
16 62 - BOARD COMPENSATION - ADMIN	95,000.00	17,576.76	41,435.68	50,000.00
17 63 - PROFESSIONAL FEES - ADMIN	176,300.00	133,430.36	172,873.93	138,500.00
18 64 - SERVICES AND SUPPLIES - ADMIN	236,200.00	142,489.95	242,354.90	246,700.00
19 67 - RENT & LEASES - ADMIN	40,000.00	33,415.23	44,553.64	89,500.00
20 68 - UTILITIES - ADMIN	14,800.00	13,284.90	17,713.20	17,500.00
21 69 - OTHER EXPENSES - ADMIN	15,000.00	10,411.60	14,161.60	16,500.00
22 Total Operational Expenses - Water Operations and Administration	6,103,020.00	3,499,747.33	5,057,504.96	5,046,825.99
23 Net Operational Income - Water Operations and Administration	(1,783,020.00)	(861,539.28)	(1,505,985.60)	(1,316,298.98)
24 Operational Income/Expense - Governmental Funds				
25 Income - Government Funds				
26 70 - PROPERTY TAXES	924,000.00	720,899.93	961,199.91	783,300.29
27 REV-P - REVENUE - Phelan	69,600.00	53,726.36	71,635.15	58,584.34
28 REV-PH - REVENUE - Pinon Hills	55,400.00	53,827.36	71,769.81	58,907.12

**Phelan Piñon Hills Community Services District
2009/2010 Budget Summary
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009 Estimated Total YE	2009/2010 Proposed Budget
29 Total Income Governmental Funds	1,049,000.00	828,453.65	1,104,604.87	900,791.75
30 Expense - Governmental Funds				
31 P - EXPENSES - Phelan Park	78,186.00	47,686.55	68,602.66	111,998.84
32 PH - EXPENSES - Pinon Hills Park	64,886.00	44,208.22	63,962.20	104,398.82
33 Total Expense Parks	143,072.00	91,894.77	132,564.86	216,397.66
34 Street Lighting Expense	14,688.00	12,684.25	16,912.33	12,300.00
35 Transfer to Water/Admin	891,240.00	723,874.63	955,127.67	672,094.09
36 Net Operational Income Governmental Funds	0.00	0.00	0.00	(0.00)
37 Non-Operational Income/Expense				
38 Non-Operational Income				
39 71 - SPECIAL ASSESSMENT	267,500.00	200,934.36	267,912.48	300,000.00
40 72 - STATE / COUNTY ASSISTANCE	212,000.00	0.00	0.00	150,000.00
41 75 - PENALTIES & OTHER FEE	10,000.00	2,795.12	3,726.83	3,540.49
42 78 - INVESTMENT INCOME	300,000.00	113,010.37	150,680.49	150,680.49
43 43 - CONNECTION FEES	100,000.00	58,313.51	77,751.35	77,751.35
44 791 - OTHER INCOME	1,500.00	0.00	0.00	0.00
45 REV-P - REVENUE - Phelan	902,000.00	41.00	54.67	900,000.00
46 REV-PH - REVENUE - Pinon Hills	177,500.00	120.00	160.00	175,000.00
47 Total Non-Operational Income	1,970,500.00	375,214.36	500,285.81	1,756,972.33
48 Transfer from Governmental Funds	891,240.00	723,874.63	955,127.67	672,094.09
49 Non-Operational Expense				
50 796 - Other Expense	169,202.00	91,478.29	121,971.05	144,659.57
51 Total Non-Operational Expense	169,202.00	91,478.29	121,971.05	144,659.57
51 Net Non-Operational Income	2,692,538.00	1,007,610.70	1,333,442.43	2,284,406.85
Net Income	909,518.00	146,071.42	(172,543.17)	968,107.86

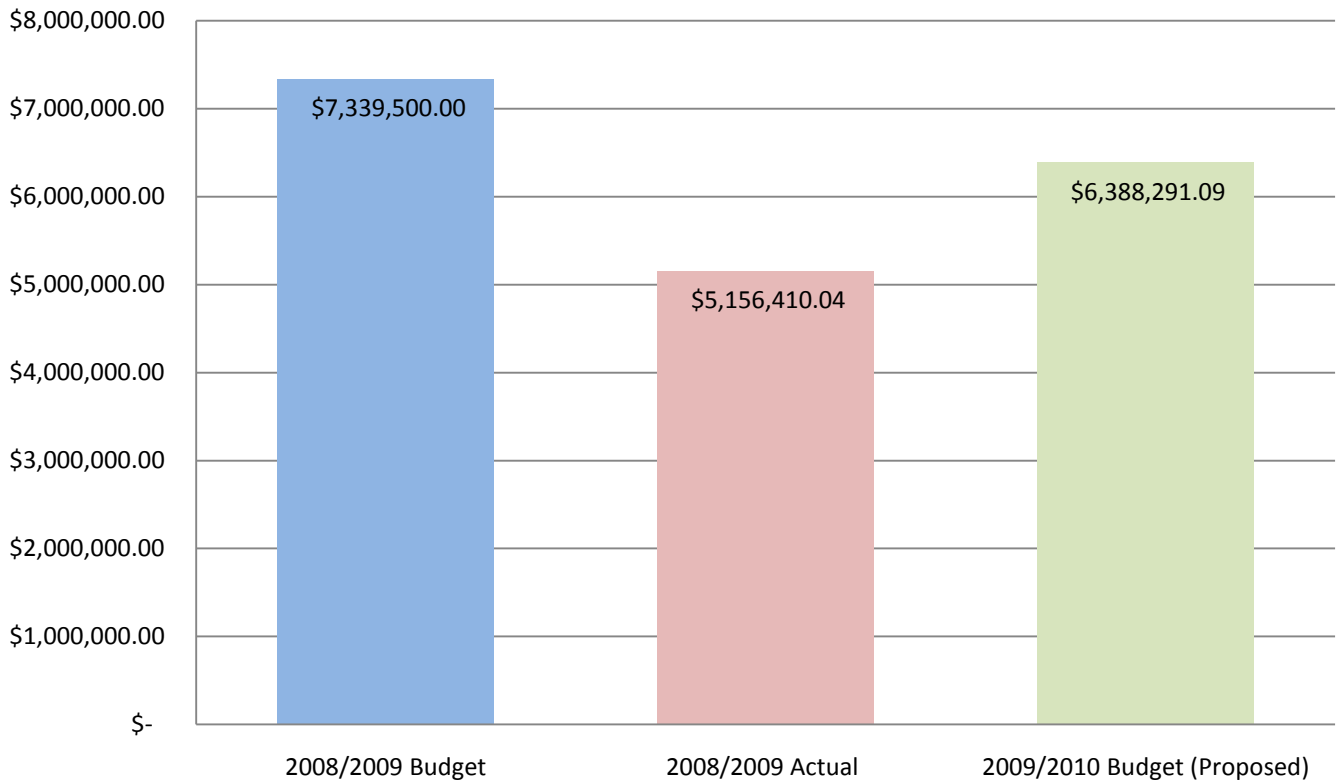
BUDGET EXPENSE CHART



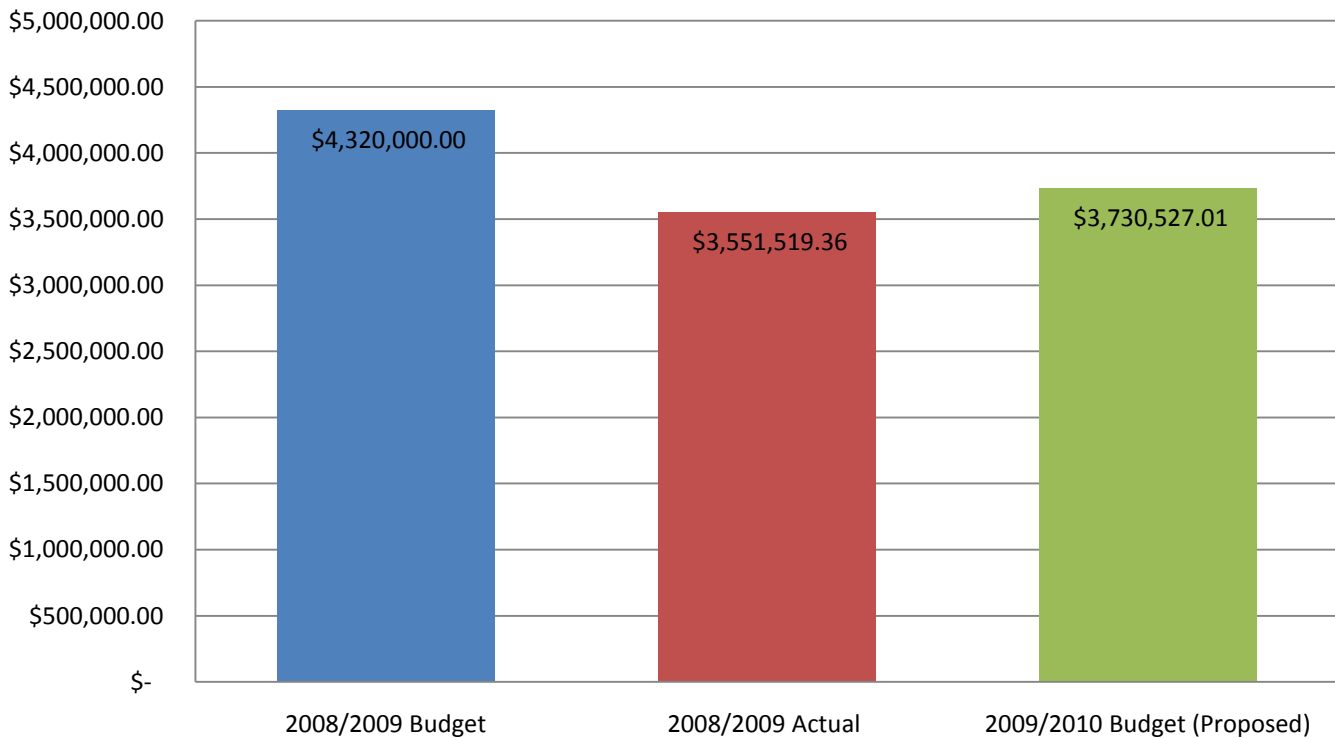
2009/2010 Budget Expenses

BUDGET INCOME GRAPHS

Total Income

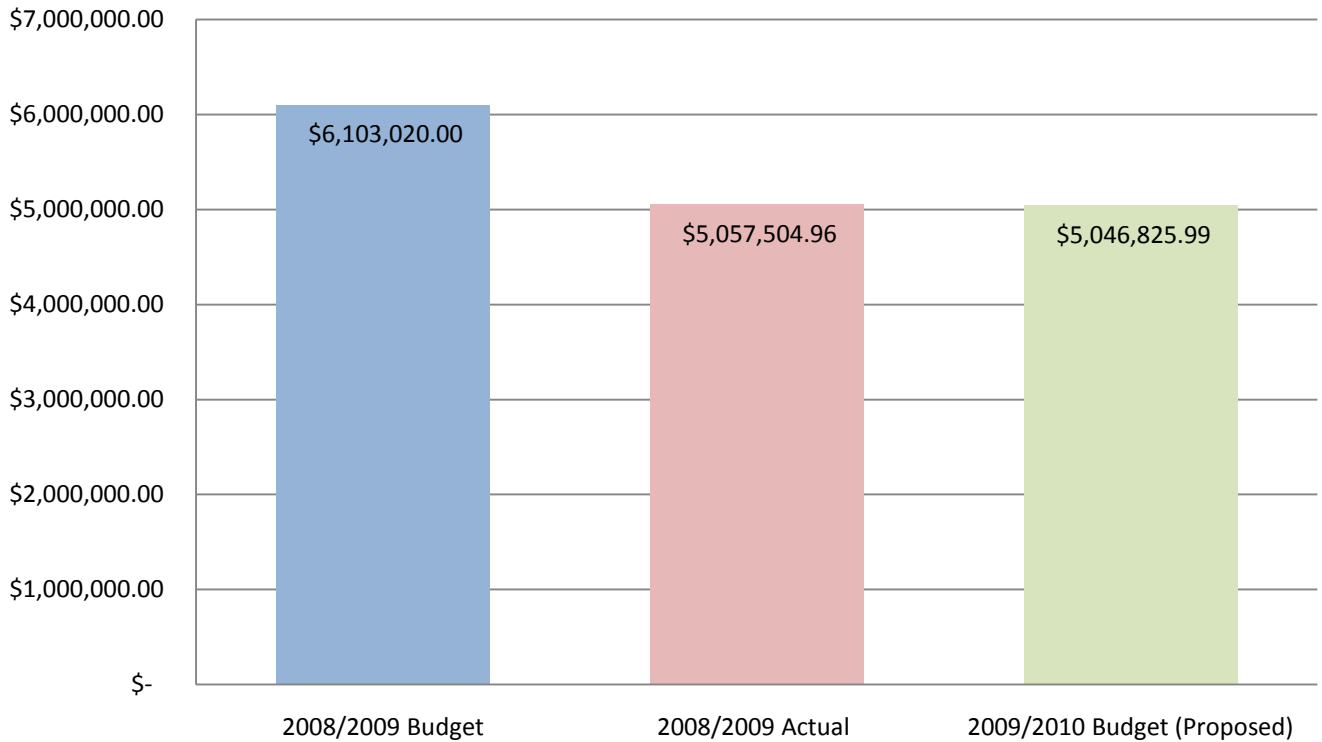


Total Water Operations and Administration Income

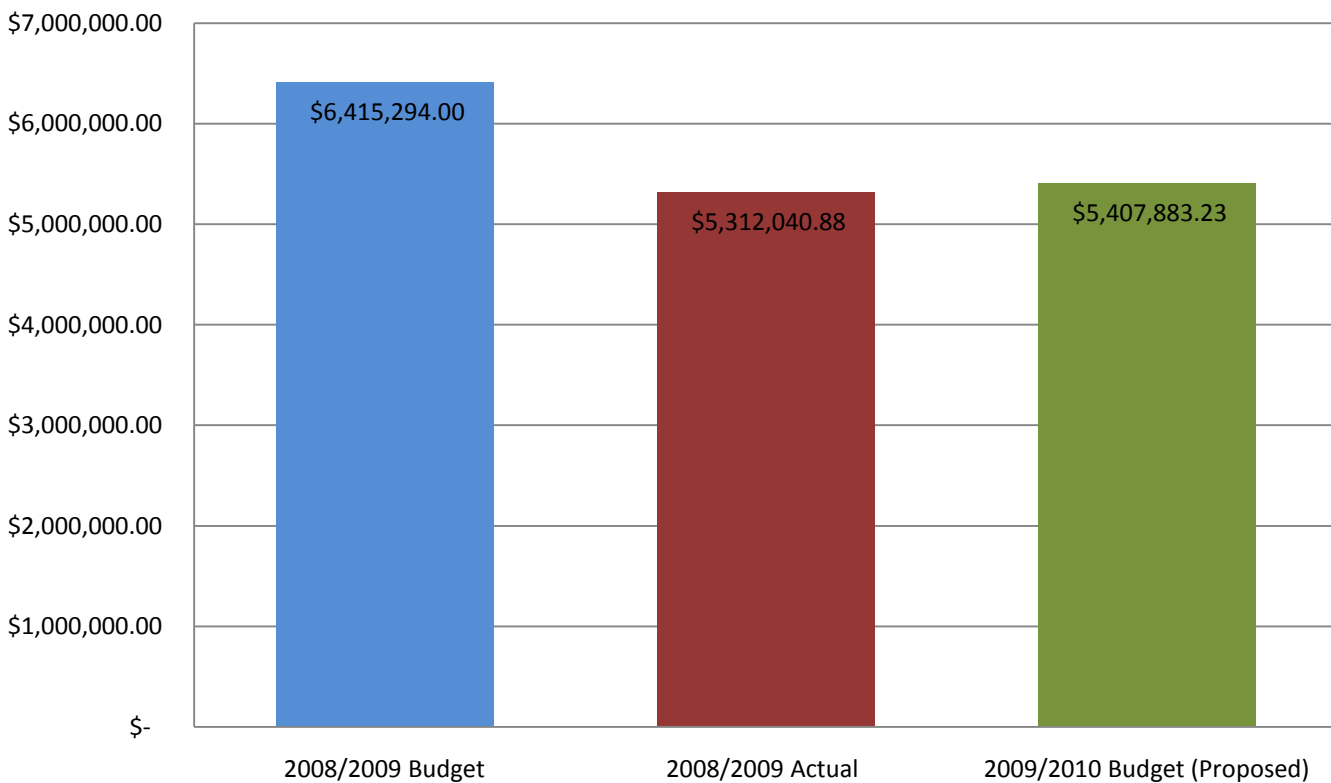


BUDGET EXPENSE GRAPHS

Water Operations and Administration Expenses



Total Expenses



BUDGET DETAIL

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009	2009/2010
			Estimated Total YE	Proposed Budget
1 Operational Income/Expense- Water Operations and Administration				
2 Operational Income - Water Operations and Administration				
3 40 - WATER SALES				
4 4001101 - Water Sales - Residential - C		1,474,117.85	1,985,145.37	2,084,402.64
5 4001102 - Water Sales - Residential - M		894,981.10	1,205,241.21	1,265,503.28
6 4001103 - Water Sales - Residential -Misc		19,391.14	26,113.40	27,419.07
7 4002101 - Water Sales - Commercial - C		5,995.01	8,073.28	8,476.94
8 4002102 - Water Sales - Commercial - M		4,203.90	5,661.25	5,944.31
9 4003101 - Water Sales - Fire Protection-C		716.91	965.44	1,013.71
10 4003102 - Water Sales - Fire Protection-M		641.14	863.40	906.57
11 4003103 - Water Sales - Fire Protection-F		189.44	255.11	267.87
12 4007101 - Water Sales - Multiple Res - C		2,493.20	3,357.51	3,525.38
13 4007102 - Water Sales - Multiple Res - M		1,012.89	1,364.03	1,432.23
14 4009101 - Water Sales - School - C		129,187.37	173,972.32	182,670.94
15 4009102 - Water Sales - School - M		9,838.45	13,249.11	13,911.57
16 4009103 - Water Sales - School - F		378.89	510.24	535.75
17 4090101 - Water Sales - Adjustment - Wtr		(4,494.54)	(5,992.72)	(6,292.36)
18 4090102 - Water Sales - Adjustment - Mtr		37.20	49.60	52.08
19 40 - WATER SALES - Other	3,940,000.00	0.00	0.00	0.00
20 Total 40 - WATER SALES	3,940,000.00	2,538,689.95	3,418,828.56	3,589,769.99
21 42 - METER INSTALLATION				
22 4200100 - Meter Installation	12,000.00	9,293.44	12,391.25	12,391.25
23 Total 42 - METER INSTALLATION	12,000.00	9,293.44	12,391.25	12,391.25
24 44 - PERMITS & INSPECTION				
25 4400100 - Permits & Inspections	10,000.00	4,564.50	6,086.00	6,086.00
26 Total 44 - PERMITS & INSPECTION	10,000.00	4,564.50	6,086.00	6,086.00
27 71 - SPECIAL ASSESSMENT				
28 7110100 - Special Assessments	267,500.00	200,934.36	267,912.48	300,000.00
29 Total 71 - SPECIAL ASSESSMENT	267,500.00	200,934.36	267,912.48	300,000.00
30 49 - OTHER SERVICE INCOME				
31 7910100 - Other Income - Water Other	185,000.00	(4,702.66)	(6,270.21)	5,000.00
32 7912100 - Other Water Sales	35,000.00	0.00	0.00	0.00
33 7510100 - Penalties & Other Fees - Water	120,000.00	48,059.84	64,079.79	60,875.80
34 4900100 - Other Services Incomes	18,000.00	42,302.98	56,403.97	56,403.97
35 Total 49 - OTHER SERVICE INCOME	358,000.00	85,660.16	114,213.54	122,279.77
36 Total Operational Income Water Operations and Administration	4,587,500.00	2,839,142.41	3,819,431.84	4,030,527.01
37 Operational Expense - Water Operations and Administration				
38 50 - WATER PURCHASES				
39 5010100 - MWA WM Admin. & Bio Fee	14,000.00	14,464.30	19,285.73	22,950.02
40 5020100 - MWA WM Make Up Water	48,000.00	0.00	1,000.00	30,000.00
41 5030100 - MWA WM Replacement Water	615,000.00	0.00	310,000.00	425,000.00
42 5040100 - Water Purchases - Other		18,698.01	24,930.68	24,930.68
43 Total 50 - WATER PURCHASES	677,000.00	33,162.31	355,216.41	502,880.70
44 51 - SALARIES & BENEFIT- WATER OP				
45 5110100 - Salaries & Wages - OP	453,223.00	227,013.62	363,221.79	686,604.45
46 5112100 - Vacations - OP		1,547.85	2,476.56	28,957.39
47 5114100 - Holiday - OP		13,002.32	20,803.71	31,853.13
48 5115100 - Sick Pay - OP		2,531.99	4,051.18	34,748.87
49 5119100 - Misc Earn - OP		1,088.00	3,740.80	4,078.80

Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009

		2008/2009		2008/2009	2009/2010
		Annual Budget	Jul '08 - MAR 09	Estimated Total YE	Proposed Budget
50	5120100 · Overtime - OP	0.00	27,803.14	44,485.02	33,363.77
51	5130100 · Payroll Taxes - OP	6,572.00	10,674.25	17,078.80	15,779.18
52	5140100 · Worker's Compensation - OP	19,489.00	12,917.67	20,668.27	37,851.72
53	5150100 · On-Call Pay - OP	0.00	0.00	0.00	0.00
54	5160100 · Employee Group Insurance - OP	97,200.00	35,634.46	57,015.14	158,712.75
55	5170100 · Retirement - OP	86,112.00	51,340.08	82,144.13	141,683.44
56	Total 51 · SALARIES & BENEFIT- OP	662,596.00	383,553.38	615,685.41	1,173,633.51
57	53 · PROFESSIONAL FEES - WATER OP				
58	5310100 · Engineering - OP	50,000.00	23,620.00	31,493.33	10,000.00
59	5320100 · Laboratory Analysis - OP	25,000.00	12,783.50	17,044.67	25,000.00
60	5330100 · Outside Service - OP	50,000.00	32,204.94	42,939.92	94,500.00
61	5340100 · Permits & Fees - OP	35,000.00	9,254.10	12,338.80	12,338.80
62	5350100 · Software Support - OP	35,000.00	49,573.98	66,098.64	35,000.00
63	Total 53 · PROFESSIONAL FEES - OP	195,000.00	127,436.52	169,915.36	176,838.80
64	54 · SERVICES AND SUPPLIES - WATER OP				
65	5405100 · Equipment Rental - OP	10,000.00	875.00	1,166.67	5,000.00
66	5410100 · Fuel Costs	50,000.00	23,495.93	31,327.91	35,000.00
67	5420100 · Operating Supplies	250,000.00	143,323.33	199,097.77	200,000.00
68	5422100 · Operating Materials		6,656.23	8,874.97	comb w/above
69	5425100 · Contractual Service	1,040,000.00	929,218.25	1,004,218.25	delete
70	5425200 · Outside Service		0.00	0.00	0.00
71	5430100 · Repair & Maintenance - OP	350,000.00	54,622.86	127,830.48	130,000.00
72	5440100 · Small Tools - OP	50,000.00	24,911.58	33,215.44	41,000.00
73	5450100 · Uniforms - OP	6,500.00	5,608.53	7,478.04	6,800.00
74	5460100 · Vehicle Maintenance	10,000.00	2,870.85	5,827.80	10,000.00
75	5470100 · Equipment Lease	0.00	764.92	1,019.89	see above
76	5510100 · Postage & Mailing	25,000.00	16,118.22	21,490.96	24,500.00
77	5520100 · Printing	5,000.00	13,010.94	17,347.92	26,000.00
78	Total 54 · SERVICES AND SUPPLIES - OP	1,796,500.00	1,221,476.64	1,458,896.10	478,300.00
79	58 · UTILITIES - OP				
80	5810100 · Telephone - OP	4,000.00	9,629.96	12,839.95	9,820.00
81	5820100 · Utilities - OP	1,105,000.00	618,557.90	824,743.87	841,238.74
82	Total 58 · UTILITIES - OP	1,109,000.00	628,187.86	837,583.81	851,058.74
83	59 · OTHERS - OP				
84	5950100 · Depreciation & Amortization -OP	712,000.00	534,000.01	712,000.01	783,200.01
85	Total 59 · OTHERS - OP	712,000.00	534,000.01	712,000.01	783,200.01
86	61 · SALARIES AND BENEFIT - ADMINISTRATION				
87	6110100 · Salaries & Wages	270,640.00	150,976.70	241,562.72	326,462.22
88	6112100 · Vacation - Adm		1,057.07	16,691.31	21,043.41
89	6114100 · Holiday - Adm		10,858.64	17,373.82	15,543.57
90	6115100 · Sick Pay - Adm		2,297.42	3,675.87	16,956.63
91	6119100 · Misc Earn - Adm		730.72	7,169.15	7,853.75
92	6120100 · Overtime	0.00	6,983.77	11,174.03	11,174.03
93	6130100 · Payroll Taxes	3,924.00	6,265.28	10,024.45	6,792.00
94	6140100 · Worker's Comp. Insurance	11,638.00	1,113.74	1,781.98	2,603.39
95	6160100 · Employee Group Insurance	36,000.00	10,970.87	17,553.39	44,507.35
96	6170100 · Retirement	51,422.00	30,067.60	48,108.16	69,277.88
97	Total 61 · SALARIES AND BENEFITS - ADMIN	373,624.00	221,321.81	375,114.90	522,214.22
98	62 · BOARD COMPENSATION				
99	6210100 · Board Director's Fee	30,000.00	11,700.00	25,600.00	30,000.00

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

		2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009 Estimated Total YE	2009/2010 Proposed Budget
100	6220100 · Board Exp - Auto Expense	15,000.00	964.28	1,285.71	3,000.00
101	6230100 · Board Exp - Meals & Lodging	20,000.00	3,237.48	7,316.64	9,000.00
102	6240100 · Board Exp -Education & Training	30,000.00	1,675.00	7,233.33	8,000.00
103	Total 62 · BOARD COMPENSATION	95,000.00	17,576.76	41,435.68	50,000.00
104	63 · PROFESSIONAL FEES - ADMINISTRATION				
105	6310100 · Auditing & Accounting Fees	65,000.00	75,099.65	90,099.65	40,000.00
106	6320100 · Legal Services	75,000.00	38,617.50	51,490.00	55,000.00
107	6330100 · Outside Service	300.00	11,457.00	15,276.00	19,000.00
108	6340100 · Permit & Fees	0.00	1,524.00	2,032.00	2,500.00
109	6350100 · Software Support	36,000.00	6,732.21	13,976.28	22,000.00
110	Total 63 · PROFESSIONAL FEES - ADMIN	176,300.00	133,430.36	172,873.93	138,500.00
111	64 · SERVICES AND SUPPLIES - ADMINISTRATION				
112	6405100 · Advertising	5,000.00	1,120.67	1,494.23	2,500.00
113	6410100 · Auto Expense	15,000.00	2,106.52	3,808.69	5,000.00
114	6415100 · Auto Allowance	8,000.00	4,875.00	6,500.00	6,500.00
115	6420100 · Credit Card Fee & Bank Charges	1,200.00	4,566.08	6,088.11	6,700.00
116	6430100 · Dues & Subscription	15,000.00	13,028.66	17,371.55	18,000.00
117	6440100 · Education & Training	10,000.00	8,468.44	11,291.25	30,500.00
118	6460100 · Employment Expense	3,000.00	1,650.00	2,200.00	3,000.00
119	6465100 · Equipment Rental	10,000.00	126.27	168.36	See Below
120	6470100 · General Maintenance	2,000.00	916.49	1,221.99	1,500.00
121	6475100 · Insurance	50,000.00	38,849.03	51,798.71	50,000.00
122	6476100 · Vehicle Insurance		5,131.14	8,209.82	15,500.00
123	6480100 · Meeting, Seminar & Supplies	15,000.00	6,319.15	8,425.53	10,000.00
124	6485100 · Travel Expense		5,125.67	6,834.23	7,000.00
125	6490100 · Computer & Equip. Maintenance	30,000.00	706.72	4,942.29	5,000.00
126	6500100 · Office Supplies & Exp	5,000.00	33,269.70	44,359.60	15,000.00
127	6530100 · Public Relation	20,000.00	3,063.12	20,084.16	20,000.00
128	6535100 · Water Conservation Program	35,000.00	1,498.21	31,997.61	35,000.00
129	6540100 · SB County Fees & Services	11,000.00	11,641.95	15,522.60	15,000.00
130	6560100 · Small Tools	1,000.00	27.13	36.17	500.00
131	Total 64 · SERVICES AND SUPPLIES - ADMIN	236,200.00	142,489.95	242,354.90	246,700.00
132	67 · RENT & LEASES - ADMINISTRATION				
133	6710100 · Equipment Leases		4,986.23	6,648.31	9,500.00
134	6720100 · Rent	40,000.00	26,964.00	35,952.00	80,000.00
135	6730100 · Storage Rent		1,465.00	1,953.33	0.00
136	Total 67 · RENT & LEASES - ADMIN	40,000.00	33,415.23	44,553.64	89,500.00
137	68 · UTILITIES - ADMINISTRATION				
138	6810100 · Telephone	4,800.00	9,942.56	13,256.75	12,500.00
139	6820100 · Utilities				
140	6820100 · Utilities - Other	10,000.00	3,342.34	4,456.45	5,000.00
141	Total 6820100 · Utilities	10,000.00	3,342.34	4,456.45	5,000.00
142	Total 68 · UTILITIES - ADMIN	14,800.00	13,284.90	17,713.20	17,500.00
143	69 · OTHER EXPENSES - ADMINISTRATION				
144	6930100 · Other Operating Expense		(838.40)	(838.40)	0.00
145	6940100 · Contingency	0.00	0.00	0.00	
146	6950100 · Depreciation - Adm	15,000.00	11,250.00	15,000.00	16,500.00
147	Total 69 · OTHER EXPENSES - ADMIN	15,000.00	10,411.60	14,161.60	16,500.00
148	Total Operational Expenses - Water Operations and Administration	6,103,020.00	3,499,747.33	5,057,504.96	5,046,825.99

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009	2009/2010
			Estimated Total YE	Proposed Budget
149 Net Operational Income - Water Operations and Administration	(1,515,520.00)	(660,604.92)	(1,238,073.12)	(1,016,298.98)
150 INCOME - GOVERNMENTAL FUNDS				
151 70 - PROPERTY TAXES				
152 7010100 - Property Taxes - Curr Sec	924,000.00	657,903.03	877,204.04	726,324.95
153 7015100 - Property Taxes - Curr Unsec		40,124.50	53,499.33	40,124.50
154 7019100 - Property Taxes - Curr Supplimen		(1,403.72)	(1,871.63)	(1,403.72)
155 7020100 - Property Taxes - Prior Sec		541.23	721.64	541.23
156 7025100 - Property Taxes - Prior Unsec		818.12	1,090.83	818.12
157 7029100 - Property Taxes - Prior Supplimn		16,895.21	22,526.95	16,895.21
158 7060100 - Property Taxes - Other		0.00	0.00	0.00
159 7070100 - Property Taxes - Homeowner		6,021.56	8,028.75	0.00
160 Total 70 - PROPERTY TAXES	924,000.00	720,899.93	961,199.91	783,300.29
161 REV-P - REVENUE - Phelan				
162 7010200 - Property Taxes - Curr Sec -P	65,000.00	46,711.36	62,281.81	51,569.34
163 7410200 - Park & Recreation Fee - P	4,600.00	7,015.00	9,353.33	7,015.00
164 7420200 - Senior Nutrition Program - P	0.00	0.00	0.00	0.00
165 Total REV-P - REVENUE - Phelan	69,600.00	53,726.36	71,635.15	58,584.34
166 REV-PH - REVENUE - Pinon Hills				
167 7010300 - Property Taxes - Curr Sec -PH	51,000.00	48,843.86	65,125.15	53,923.62
168 7410300 - Park & Recreation Fee - PH	4,400.00	4,983.50	6,644.67	4,983.50
169 7420300 - Senior Nutrition Program - PH	0.00	0.00	0.00	0.00
170 Total REV-PH - REVENUE - Pinon Hills	55,400.00	53,827.36	71,769.81	58,907.12
171 Total Income Governmental Funds	1,049,000.00	828,453.65	1,104,604.87	900,791.75
172 EXPENSE - GOVERNMENTAL FUNDS				
173 P - EXPENSES - Phelan Park				
174 6110200 - Salaries & Wages - P	22,088.00	10,213.36	16,341.38	39,219.11
175 6114200 - Holiday - P		1,140.16	1,824.26	1,836.20
176 Vacation Pay		0.00	0.00	1,669.27
177 Sick Pay		28.00	44.80	2,003.13
178 6120200 - Overtime - P		671.29	1,074.06	1,074.06
179 6130200 - Payroll Taxes - P	320.00	673.81	1,078.10	990.92
180 6140200 - Workers Compensation - P	950.00	904.92	1,447.87	3,123.99
181 6160200 - Employee Group Insurance - P	9,000.00	2,905.66	4,649.06	5,927.92
182 6170200 - Retirement - P	1,603.00	2,290.02	3,664.03	8,054.24
183 6310200 - Auditing - P	0.00	0.00	0.00	0.00
184 6320200 - Legal Services - P	350.00	0.00	0.00	500.00
185 6330200 - Outside Service - P		647.50	863.33	1,000.00
186 6340200 - Permits & Inspections - P	375.00	679.00	905.33	1,000.00
187 6405200 - Advertising - P	100.00	0.00	0.00	0.00
188 Programs			0.00	0.00
189 Auto Expense	0.00	0.00	0.00	0.00
190 Dues & Subscription		0.00	0.00	500.00
191 6470200 - General Maintenance - P	1,500.00	312.90	417.20	1,500.00
192 6475200 - Insurance - P	500.00	0.00	0.00	500.00
193 6476200 - Vehicle Insurance - P	1,800.00	0.00	0.00	500.00
194 Vehicle Maintenance		0.00	0.00	500.00
195 Fuel Costs		0.00	0.00	1,500.00
196 6490200 - Computer & Equipment Maint.- P	2,000.00	0.00	0.00	500.00
197 6500200 - Office Supplies & Expense - P	3,000.00	2,604.80	3,473.07	3,500.00

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

		2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009 Estimated Total YE	2009/2010 Proposed Budget
198	6550200 · Repair & Maintenance - P	10,000.00	9,364.28	12,485.71	15,000.00
199	Small Tools				500.00
200	6570200 · Supplies - Food - P	2,500.00	0.00	0.00	0.00
201	6710200 · Equipment Lease - P	200.00	0.00	0.00	500.00
202	6810200 · Telephone - P	900.00	0.00	0.00	600.00
203	6820200 · Utilities - P	6,000.00	3,422.27	4,563.03	5,000.00
204	6930200 · Other Operating Expense - P	0.00	578.58	771.44	0.00
205	6950200 · Depreciation - Phelan	15,000.00	11,250.00	15,000.00	15,000.00
206	Total P · EXPENSES - Phelan Park	78,186.00	47,686.55	68,602.66	111,998.84
207	PH · EXPENSES - Pinon Hills Park				
208	6110300 · Salaries & Wages - PH	22,088.00	10,213.36	16,341.38	39,219.11
209	6114300 · Holiday - PH		1,140.16	1,824.26	1,836.20
210	Vacation Pay		0.00	0.00	1,669.27
211	Sick Pay		28.00	44.80	2,003.13
212	6120300 · Overtime - PH		671.28	1,074.05	1,074.05
213	6130300 · Payroll Taxes - PH	320.00	663.74	1,061.98	990.92
214	6140300 · Workers Compensation - PH	950.00	904.92	1,447.87	3,123.99
215	6160300 · Employee Group Insurance - PH	9,000.00	2,905.66	4,649.06	5,927.92
216	6170300 · Retirement - PH	1,603.00	2,290.04	3,664.06	8,054.24
217	6310300 · Auditing - PH	0.00	0.00	0.00	0.00
218	6320300 · Legal Services - PH	350.00	0.00	0.00	500.00
219	6330300 · Outside Service - PH		872.50	1,163.33	1,000.00
220	6340300 · Permit & Fees - PH	375.00	333.00	444.00	500.00
221	6405300 · Advertising - PH	100.00	0.00	0.00	0.00
222	Programs		0.00	0.00	0.00
223	6410300 · Auto Expense - PH	0.00	0.00	0.00	0.00
224	6430300 · Dues & Subscription - PH		20.00	26.67	500.00
225	6470300 · General Maintenance - PH	1,500.00	11.83	15.77	1,500.00
226	6475300 · Insurance - PH	500.00	0.00	0.00	500.00
227	6476300 · Vehicle Insurance - PH	1,800.00	0.00	0.00	500.00
228	Vehicle Maintenance		0.00	0.00	500.00
229	Fuel Costs		0.00		1,500.00
230	6490300 · Computer & Equipment Maint.- PH	500.00	0.00	0.00	500.00
231	6500300 · Office Supplies & Expense - PH	3,000.00	1,160.51	1,547.35	2,000.00
232	6550300 · Repair & Maintenance - PH	5,000.00	12,288.85	16,385.13	15,000.00
233	Small Tools		0.00	0.00	500.00
234	6570300 · Supplies - Food - PH	2,500.00	0.00	0.00	0.00
235	6710300 · Equipment Lease - PH	200.00	0.00	0.00	500.00
236	6810300 · Telephone - PH	1,000.00	82.68	110.24	500.00
237	6820300 · Utilities - PH	6,100.00	4,520.95	6,027.93	6,000.00
238	6930300 · Other Operating Expense - PH	0.00	100.71	134.28	500.00
239	6950300 · Depreciation - Pinon Hills	8,000.00	6,000.03	8,000.04	8,000.00
240	Total PH · EXPENSES - Pinon Hills Park	64,886.00	44,208.22	63,962.20	104,398.82
241	Total Expense Parks	143,072.00	91,894.77	132,564.86	216,397.66
242	Street Lighting				
243	6820400 · Utilities - Street Lights	14,688.00	12,684.25	16,912.33	12,300.00
244	Total Street Lighting	14,688.00	12,684.25	16,912.33	12,300.00
	Total Expense Governmental Funds	157,760.00	104,579.02	149,477.19	228,697.66
245	Transfer to Water/Admin	891,240.00	723,874.63	955,127.67	672,094.09
246	Net Operating Income (Governmental Funds)	0.00	0.00	0.00	(0.00)

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009	2009/2010
			Estimated Total YE	Proposed Budget
247 Non-Operating Income/Expense				
248 Non-Operational Income				
249 72 - STATE / COUNTY ASSISTANCE				
250 7210100 - State Assistances	12,000.00	0.00	0.00	0.00
251 7260100 - Share of County's Pooled Equip.	200,000.00	0.00	0.00	150,000.00 *
252 Total 72 - STATE / COUNTY ASSISTANCE	212,000.00	0.00	0.00	150,000.00
253 75 - PENALTIES & OTHER FEE				
254 7510000 - Penalties & Other Fees - Adm	10,000.00	2,795.12	3,726.83	3,540.49
255 Total 75 - PENALTIES & OTHER FEE	10,000.00	2,795.12	3,726.83	3,540.49
256 78 - INVESTMENT INCOME				
257 7810100 - Investment Income	300,000.00	2,173.20	2,897.60	2,897.60
258 7820100 - Interest Income		110,837.17	147,782.89	147,782.89
259 Total 78 - INVESTMENT INCOME	300,000.00	113,010.37	150,680.49	150,680.49
260 43 - CONNECTION FEES				
261 4300100 - Connection Fee	100,000.00	58,313.51	77,751.35	77,751.35
262 Total 43 - CONNECTION FEES	100,000.00	58,313.51	77,751.35	77,751.35
263 791 - OTHER INCOME				
264 7911100 - Other - Trust Transactions	1,500.00	0.00	0.00	0.00
265 Total 791 - OTHER INCOME	1,500.00	0.00	0.00	0.00
266 TRANSFERS				
267 Transfer from Government Funds to Water/Admin	891,240.00	723,874.63	955,127.67	672,094.09
268 Total TRANSFERS	891,240.00	723,874.63	955,127.67	672,094.09
269 REV-P - REVENUE - Phelan				
270 7250200 - County Assistance - Phelan	900,000.00	0.00	0.00	900,000.00 *
271 7420200 - Senior Nutrition Program - P	0.00	0.00	0.00	0.00
272 7820200 - Interest Income - P	2,000.00	0.00	0.00	0.00
273 7910200 - Other Income - P		41.00	54.67	0.00
274 Total REV-P - NON-OP REVENUE - Phelan	902,000.00	41.00	54.67	900,000.00
275 REV-PH - REVENUE - Pinon Hills				
276 7250300 - County Assistance - Pinon Hills	175,000.00	0.00	0.00	175,000.00 *
277 7420300 - Senior Nutrition Program - PH	0.00	0.00	0.00	0.00
278 7820300 - Interest Income - PH	2,500.00	0.00	0.00	0.00
279 7910300 - Other Income - PH		120.00	160.00	0.00
280 Total REV-PH - NON-OP REVENUE - Pinon Hills	177,500.00	120.00	160.00	175,000.00
281 Total Non-Operational Income	2,594,240.00	898,154.63	1,187,501.00	2,129,066.42
282 Non-Operational Expense				
283 796 - Other Expense				
284 7960100 - Interest Expense	155,844.00	78,034.78	104,046.37	130,000.00
285 7965100 - Loan Administrator Fee	13,358.00	10,631.27	14,175.03	12,000.00
286 7970100 - Tax Deduction		2,659.57	3,546.09	2,659.57
287 7990100 - Refund		0.00	0.00	0.00
288 796 - Other Expense - Other		152.67	203.56	0.00
289 Total 796 - Other Expense	169,202.00	91,478.29	121,971.05	144,659.57
290 Total Non-Operational Expense	169,202.00	91,478.29	121,971.05	144,659.57

**Phelan Piñon Hills Community Services District
2009/2010 Budget Detail
Final - Approved June 17, 2009**

	2008/2009 Annual Budget	Jul '08 - MAR 09	2008/2009	2009/2010
			Estimated Total YE	Proposed Budget
291 Net Non-Operational Income	2,425,038.00	806,676.34	1,065,529.95	1,984,406.85
292 Net Income (Deficit) Available for CIP	909,518.00	146,071.42	(172,543.17)	968,107.86
293				
294				
295				
296 ONE - TIME REVENUES From County and State	(1,275,000.00)	0.00	0.00	(1,225,000.00) *
297 Net Income without "One-Time Revenues"	(365,482.00)	146,071.42	(172,543.17)	(256,892.14)
298				
299 DEPRECIATION	750,000.00	562,500.04	750,000.05	822,700.01
300 Net Income without Depreciation & without "One-Time Revenues"	\$ 384,518.00	\$ 708,571.46	\$ 577,456.88	\$ 565,807.87
301				
302				
303				
304 TOTAL SALARIES & BENEFITS	1,104,142.00	642,519.57	1,051,031.31	1,823,645.39
305 TOTAL CONTRACTURAL SERVICES & ACCOUNTING & ENGINEERING	1,155,000.00	1,027,937.90	1,125,811.23	50,000.00
306 SALARIES & BENEFITS VS. CONTRACTURAL, ETC.	2,259,142.00	1,670,457.47	2,176,842.55	1,873,645.39
307				
308 SALARIES AND BENEFITS VS. CONTRACTURAL 09/10 VS. 08/09 ACTUAL				(303,197.15)
309 SALARIES AND BENEFITS VS. CONTRACTURAL 09/10 VS. 08/09 BUDGET				(385,496.61)

PROJECTS

Phelan Piñon Hills Community Services District

Budget 2009/2010

Final - Approved June 17, 2009

PROJECT LIST

	PROJECT	DESCRIPTION/LOCATION	ESTIMATE 2009/2010
1	* AMR Meter Replacement	Complete meter repl + AMR system	2,225,000.00
2	* Additional Water Sources		450,000.00
3	* Adjudication of Water Rights		200,000.00
4	* Masterplan		200,000.00
5	* Administrative Office	Land, Permits, and Prelinary Design	1,000,000.00
6	Water Rights	Purchase of water rights	2,000,000.00
7	Well Rehabs	Rehabilitation of 4 wells	608,000.00
8	Booster Rehabilitation	Rehabilitation of booster pumps	100,000.00
9	Mainline	12" mainline from well 12 to 14	200,000.00
10	Redesign Well #12	To push water through new M/L to #14	250,000.00
11	Booster Pump	Additional BP at 5B	35,000.00
12	Tank Inspections		40,000.00
13	Abandon Connections	Finish abandon old conn. 1B, 1C & 2C	15,000.00
14	Hydro pneumatic tank at 6A	Enclose and upgrade	40,000.00
15	Well Buildings/covers	Cover 10 Wells (building or cover)	100,000.00
16	Disposition of AC pipe	Hazmat cost to dispose of AC pipe at various locations	50,000.00
17	GIS/Mapping	Convert GIS and mapping to new system	50,000.00
			<hr/>
			\$ 7,563,000.00
18	Phelan Park	Land	900,000.00
19		Asphalt repair & re-stripe	15,000.00
			<hr/>
			915,000.00
20	Pinon Hills Park	Land	54,000.00
21		Improvements	175,000.00
22		New Roof for Community Center	27,000.00
			<hr/>
			256,000.00

*Carry over from prior year budget

CAPITAL PURCHASES

Phelan Piñon Hills Community Services District

Budget 2009/2010

Final - Approved June 17, 2009

CAPITAL PURCHASES

DESCRIPTION		
WATER OPERATIONS		
Boom (\$18,000 + installation)	20,000.00	
TOTAL WATER OPERATIONS		20,000.00
METER MAINTENANCE/CONSERVATION		
TOTAL METER MAINTENANCE/CONSERVATION		0.00
VEHICLES:		
NEW VEHICLES NEEDED		
1 Full Size Truck - equipped - for 2 new employees	40,000.00	
TOTAL VEHICLE & EQUIPMENT		40,000.00
ENGINEERING		
TOTAL ENGINEERING		0.00
OFFICE		
COMPUTER EQUIPMENT:		
District Operation Software: Financial, Billing and Operations	250,000.00	
TOTAL OFFICE		250,000.00

CASH FLOW

**Phelan Piñon Hills Community Services District
Budget 2009/2010**

CASH FLOW			
	WATER		PARKS
DESCRIPTION	FUND		FUND
CASH IN BANK (03/31/09 LESS RESERVES)	\$3,820,707.20		0.00
LESS CURRENT LIABILITIES	(920,255.98)		0.00
	2,900,451.22		0.00
CURRENT REVENUES DUE	1,446,958.90		0.00
BALANCE OF FUNDS AVAIL 6/30/09	\$4,347,410.12		\$0.00
Net Operating Proceeds (Deficit)	(1,016,298.98)		(0.00)
Depreciation/Amortization	799,700.01		23,000.00
	\$4,130,811.15		
Net Non-Operating Proceeds (Deficit)	909,406.85		1,075,000.00
LOAN PMTS DUE	(290,276.00)		
TOTAL CASH AVAILABLE FOR 2009/2010 PROJECTS	\$ 4,533,343.03		1,098,000.00
USE OF CASH AVAILABLE:			
PROJECTS (see Projects List)	\$ 7,563,000.00		\$ 1,171,000.00
PURCHASES: CAPITAL ITEMS			
WATER OPERATIONS	20,000.00		
METER MAINTENANCE/CONSERVATION	0.00		
VEHICLES & EQUIPMENT	40,000.00		
ENGINEERING	0.00		
ADMINISTRATION	250,000.00		
TOTAL CAPITAL PURCHASES & IMPR	310,000.00		
TOTAL PROJECTS AND CAPITAL ITEMS	7,873,000.00		1,171,000.00
BALANCE OF FUNDS (NEEDED)	(3,339,656.97)		(73,000.00)
Transfer from Reserve Funds	3,339,656.97		73,000.00
	0.00		0.00

JOB CLASSIFICATIONS

Phelan Piñon Hills Community Services District
JOB CLASSIFICATIONS
2009/2010 - Includes 3.5% COLA

JOB TITLE	Level	Salary Range	
		MINIMUM	MAXIMUM
ADMINISTRATIVE TECH I	50	15.87	19.82
ADMINISTRATIVE TECH II	60	17.50	21.85
ADMINISTRATIVE TECH III	80	21.27	26.56
PARKS MAINTENANCE I	40	14.40	17.98
PARKS MAINTENANCE II	60	17.50	21.85
PARKS OPERATIONS SUPVSR	85	22.33	27.89
CUST. SERVICE/METER TECH I	60	17.50	21.85
CUST. SERVICE/METER TECH II	75	20.26	25.30
CUST. SERVICE/MTR SUPVSR	90	23.45	29.29
WATER SYSTEM OPERATOR I	60	17.50	21.85
WATER SYSTEM OPERATOR II	75	20.26	25.30
WATER OPERATIONS SUPVSR	95	24.62	30.75
BOARD SECTY/HR/RISK MGMT	95	24.62	30.75
ENGINEERING TECH/INSPECTOR	95	24.62	30.75
OPERATIONS MANAGER	110	32.58	40.68
PROJECT COORDINATOR	105	31.03	38.75
ADMIN. SVCS MGR/TREASURER	125	43.10	53.83
GENERAL MANAGER	CONTRACT		

SALARY RANGES

Phelan Piñon Hills Community Services District

2009/2010 SALARY RANGES - 2.5% between steps Includes 3.5% COLA

Step:	1	2	3	4	5	6	7	8	9	10
5	8.00	8.20	8.41	8.62	8.83	9.05	9.28	9.51	9.75	9.99
	1,386.67	1,421.33	1,456.87	1,493.29	1,530.62	1,568.89	1,608.11	1,648.31	1,689.52	1,731.76
10	8.40	8.61	8.83	9.05	9.27	9.50	9.74	9.98	10.23	10.49
	1,456.00	1,492.40	1,529.71	1,567.95	1,607.15	1,647.33	1,688.51	1,730.73	1,773.99	1,818.34
15	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01
	1,528.80	1,567.02	1,606.20	1,646.35	1,687.51	1,729.70	1,772.94	1,817.26	1,862.69	1,909.26
20	9.26	9.49	9.73	9.97	10.22	10.48	10.74	11.01	11.28	11.57
	1,605.24	1,645.37	1,686.51	1,728.67	1,771.88	1,816.18	1,861.59	1,908.13	1,955.83	2,004.72
25	9.72	9.97	10.22	10.47	10.73	11.00	11.28	11.56	11.85	12.14
	1,685.50	1,727.64	1,770.83	1,815.10	1,860.48	1,906.99	1,954.67	2,003.53	2,053.62	2,104.96
30	10.21	10.47	10.73	11.00	11.27	11.55	11.84	12.14	12.44	12.75
	1,769.78	1,814.02	1,859.37	1,905.86	1,953.50	2,002.34	2,052.40	2,103.71	2,156.30	2,210.21
35	10.72	10.99	11.26	11.55	11.83	12.13	12.43	12.74	13.06	13.39
	1,858.27	1,904.72	1,952.34	2,001.15	2,051.18	2,102.46	2,155.02	2,208.89	2,264.12	2,320.72
40	14.40	14.76	15.13	15.50	15.89	16.29	16.70	17.11	17.54	17.98
	2,495.45	2,557.84	2,621.79	2,687.33	2,754.51	2,823.38	2,893.96	2,966.31	3,040.47	3,116.48
45	15.12	15.49	15.88	16.28	16.69	17.10	17.53	17.97	18.42	18.88
	2,620.23	2,685.73	2,752.88	2,821.70	2,892.24	2,964.55	3,038.66	3,114.63	3,192.49	3,272.30
50	15.87	16.27	16.68	17.09	17.52	17.96	18.41	18.87	19.34	19.82
	2,751.24	2,820.02	2,890.52	2,962.78	3,036.85	3,112.77	3,190.59	3,270.36	3,352.12	3,435.92
55	16.67	17.08	17.51	17.95	18.40	18.86	19.33	19.81	20.31	20.81
	2,888.80	2,961.02	3,035.05	3,110.92	3,188.69	3,268.41	3,350.12	3,433.88	3,519.72	3,607.72
60	17.50	17.94	18.39	18.85	19.32	19.80	20.29	20.80	21.32	21.85
	3,033.24	3,109.07	3,186.80	3,266.47	3,348.13	3,431.83	3,517.63	3,605.57	3,695.71	3,788.10
65	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95
	3,184.90	3,264.52	3,346.14	3,429.79	3,515.54	3,603.42	3,693.51	3,785.85	3,880.49	3,977.51
70	19.29	19.78	20.27	20.78	21.30	21.83	22.37	22.93	23.51	24.09
	3,344.15	3,427.75	3,513.44	3,601.28	3,691.31	3,783.60	3,878.19	3,975.14	4,074.52	4,176.38
75	20.26	20.76	21.28	21.82	22.36	22.92	23.49	24.08	24.68	25.30
	3,511.35	3,599.14	3,689.12	3,781.34	3,875.88	3,972.78	4,072.09	4,173.90	4,278.24	4,385.20
80	21.27	21.80	22.35	22.91	23.48	24.07	24.67	25.28	25.92	26.56
	3,686.92	3,779.10	3,873.57	3,970.41	4,069.67	4,171.41	4,275.70	4,382.59	4,492.16	4,604.46
85	22.33	22.89	23.46	24.05	24.65	25.27	25.90	26.55	27.21	27.89
	3,871.27	3,968.05	4,067.25	4,168.93	4,273.16	4,379.98	4,489.48	4,601.72	4,716.76	4,834.68
90	23.45	24.04	24.64	25.25	25.89	26.53	27.20	27.88	28.57	29.29
	4,064.83	4,166.45	4,270.61	4,377.38	4,486.81	4,598.98	4,713.96	4,831.81	4,952.60	5,076.42
95	24.62	25.24	25.87	26.52	27.18	27.86	28.56	29.27	30.00	30.75
	4,268.07	4,374.78	4,484.14	4,596.25	4,711.15	4,828.93	4,949.66	5,073.40	5,200.23	5,330.24
100	29.55	30.29	31.04	31.82	32.62	33.43	34.27	35.12	36.00	36.90
	5,121.69	5,249.73	5,380.97	5,515.50	5,653.39	5,794.72	5,939.59	6,088.08	6,240.28	6,396.29
105	31.03	31.80	32.60	33.41	34.25	35.10	35.98	36.88	37.80	38.75
	5,377.77	5,512.22	5,650.02	5,791.27	5,936.05	6,084.46	6,236.57	6,392.48	6,552.29	6,716.10
110	32.58	33.39	34.23	35.08	35.96	36.86	37.78	38.72	39.69	40.68
	5,646.66	5,787.83	5,932.52	6,080.84	6,232.86	6,388.68	6,548.40	6,712.11	6,879.91	7,051.91
115	34.21	35.06	35.94	36.84	37.76	38.70	39.67	40.66	41.68	42.72
	5,928.99	6,077.22	6,229.15	6,384.88	6,544.50	6,708.11	6,875.82	7,047.71	7,223.90	7,404.50
120	41.05	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26
	7,114.79	7,292.66	7,474.98	7,661.85	7,853.40	8,049.73	8,250.98	8,457.25	8,668.68	8,885.40
125	43.10	44.18	45.28	46.41	47.57	48.76	49.98	51.23	52.51	53.83
	7,470.53	7,657.30	7,848.73	8,044.95	8,246.07	8,452.22	8,663.53	8,880.12	9,102.12	9,329.67
130	45.25	46.39	47.55	48.73	49.95	51.20	52.48	53.79	55.14	56.52
	7,844.06	8,040.16	8,241.16	8,447.19	8,658.37	8,874.83	9,096.70	9,324.12	9,557.22	9,796.15
135	47.52	48.70	49.92	51.17	52.45	53.76	55.11	56.48	57.89	59.34
	8,236.26	8,442.17	8,653.22	8,869.55	9,091.29	9,318.57	9,551.54	9,790.33	10,035.09	10,285.96
140	49.89	51.14	52.42	53.73	55.07	56.45	57.86	59.31	60.79	62.31
	8,648.07	8,864.28	9,085.88	9,313.03	9,545.86	9,784.50	10,029.12	10,279.84	10,536.84	10,800.26
145	52.39	53.70	55.04	56.42	57.83	59.27	60.75	62.27	63.83	65.42
	9,080.48	9,307.49	9,540.18	9,778.68	10,023.15	10,273.73	10,530.57	10,793.84	11,063.68	11,340.27
150	55.01	56.38	57.79	59.24	60.72	62.24	63.79	65.39	67.02	68.70
	9,534.50	9,772.87	10,017.19	10,267.62	10,524.31	10,787.41	11,057.10	11,333.53	11,616.87	11,907.29