



**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
BUDGET**

Approved June 2, 2010

JULY 1, 2010

TO

JUNE 30, 2011

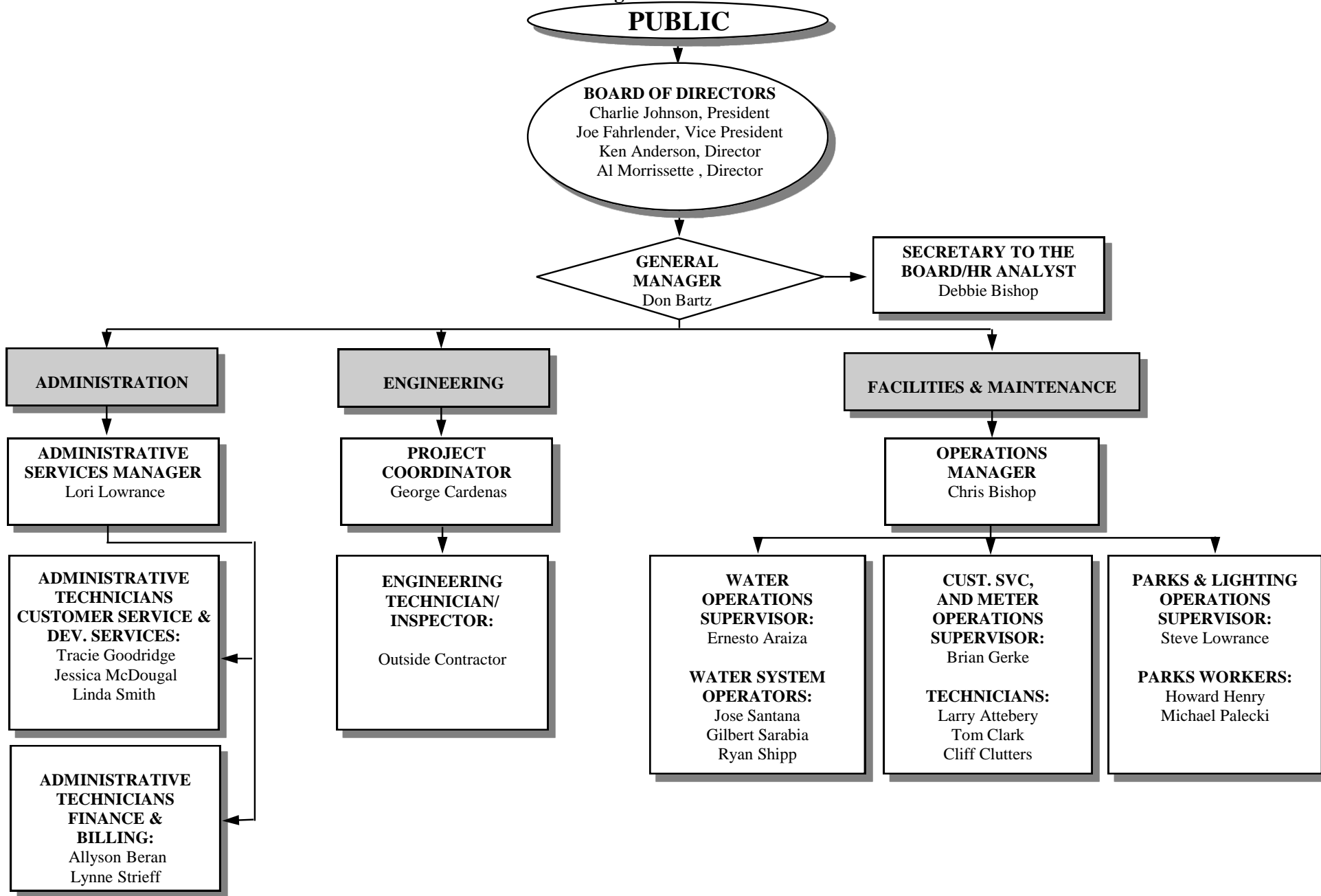
TABLE OF CONTENTS

	<u>Page</u>
Organizational Chart	4
Budget Summary - All Funds	6
Detailed Budget - All Funds	8
Detailed Budget - Enterprise Funds	14
Detailed Budget - Governmental Funds	20
Projects	26
Capital Purchases	28
Cash Flow	30

ORGANIZATIONAL CHART

Phelan Piñon Hills Community Services District

Organization Chart



mnpub:orgcht PPHCSD 06/15/10

SUMMARY BY FUND

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Summary All Funds**

	A	B	C	D	E	F	G	H	I
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE		Budget vs. Est. YE
	Est YE 09/10	Est YE 09/10	Est YE 09/10						
Ordinary Income/Expense									
Income									
25 Total 40 · WATER SALES	3,872,217.36	0.00	3,872,217.36	3,589,771.00	4,122,717.00	14.85%	6.47%	Assumes Incr due to Meter Change out	250,499.64
28 Total 42 · METER INSTALLATION	8,100.00	0.00	8,100.00	12,391.25	8,100.00	-34.63%	0.00%	Assumes no change	0.00
31 Total 44 · PERMITS & INSPECTION	1,361.25	0.00	1,361.25	6,086.00	1,362.00	-77.62%	0.06%	Assumes no change	
37 Total 46 · PARKS	0.00	13,779.57	13,779.57	35,995.50	13,780.00	-61.72%	0.00%	Assumes no change	
41 Total 49 · OTHER SERVICE INCOME	118,150.37	0.00	118,150.37	56,403.97	118,151.00	109.47%	0.00%	Assumes no change	
44 Total 76 · CONNECTION FEES	55,444.34	0.00	55,444.34	77,751.35	55,445.00	-28.69%	0.00%	Assumes no change	
46 Total Operating Income - Gross Profit	4,055,273.31	13,779.57	4,069,052.88	3,778,399.07	4,319,555.00	14.32%	6.16%	Assumes Incr due to Meter Change out	250,502.12
47 Expense									
53 Total 50 · WATER PURCHASES	498,776.76	0.00	498,776.76	502,880.72	354,927.00	-29.42%	-28.84%		(143,849.76)
65 Total 51 · SALARIES & BENEFIT	1,652,249.75	158,985.87	1,811,235.62	1,823,644.40	1,811,241.00	-0.68%	0.00%	Assumes 2% increase	5.38
71 Total 52 · BOARD COMPENSATIONS	42,496.55	0.00	42,496.55	50,000.00	43,348.00	-13.30%	2.00%	Assumes 2% Increase	851.46
80 Total 53 · PROFESSIONAL FEE	273,860.64	20,847.83	294,708.47	319,838.80	348,246.00	8.88%	18.17%	Assumes 2% Incr + Trans from Svc Sup	53,537.54
111 Total 54 · SERVICE AND SUPPLIES	838,279.26	29,028.69	867,307.95	783,500.00	785,735.00	0.29%	-9.41%	Assumes 2% Incr + Trans to Prof Fees	(81,572.94)
115 Total 57 · RENT	46,071.75	0.00	46,071.75	80,000.00	46,994.00	-41.26%	2.00%	Assumes 2% Increase	922.25
122 Total 58 · UTILITIES-	956,158.16	26,073.50	982,231.65	892,958.74	1,077,129.00	20.62%	9.66%	Assumes 10% Incr to Edison & 2% to other	94,897.35
127 Total 59 · OTHER	727,257.78	23,199.05	750,456.83	822,700.00	817,967.00	-0.58%	9.00%	Assumes addt'l Assets Depr.	67,510.18
128 Total Expense	5,035,150.63	258,134.92	5,293,285.55	5,275,522.66	5,285,587.00	0.19%	-0.15%		(7,698.55)
129 Net Operational Income	(979,877.32)	(244,355.35)	(1,224,232.67)	(1,497,123.59)	(966,032.00)	-35.47%	-21.09%		258,200.67
130 Other Income/Expense									
131 Other Income									
141 Total 70 · PROPERTY TAXES	0.00	1,011,757.90	1,011,757.90	888,793.25	991,526.00	11.56%	-2.00%	Assumes 2% decrease	(20,231.90)
144 Total 71 · SPECIAL ASSESSMENT	328,243.46	0.00	328,243.46	300,000.00	328,244.00	9.41%	0.00%		
149 Total 72 · STATE / COUNTY ASSISTANCE	116,854.00	900,000.00	1,016,854.00	1,225,000.00	116,854.00	-90.46%	-88.51%		(900,000.00)
153 Total 75 · PENALTIES & OTHER FEE	95,709.62	35,530.23	131,239.85	64,416.29	131,240.00	103.74%	0.00%	Assumes no change	
156 Total 78 · INVESTMENT INCOME	144,885.17	16,164.77	161,049.93	150,680.49	161,050.00	6.88%	0.00%	Assumes no change	
160 Total 791 · OTHER INCOME	5,257.67	60.18	5,317.85	5,000.00	5,319.00	6.38%	0.02%	Assumes no change	
161 Total Other Income	690,949.90	1,963,513.08	2,654,462.98	2,633,890.03	1,734,233.00	-34.16%	-34.67%	Reduced Tax Rev & loss of one-time Rev	(920,229.98)
162 Other Expense									
170 Total 796 · Other Expense	146,203.16	4,144.16	150,347.31	144,659.60	150,349.00	3.93%	0.00%	Assumes no change	
171 Total Other Expense	146,203.16	4,144.16	150,347.31	144,659.60	150,349.00	3.93%	0.00%	Assumes no change	
172 Net Non-Operational Income	544,746.75	1,959,368.92	2,504,115.67	2,489,230.43	1,583,884.00	-36.37%	-36.75%		(920,231.67)
Net Income	(435,130.58)	1,715,013.57	1,279,882.99	992,106.84	617,852.00	-37.72%	-51.73%		(662,030.99)

BUDGET DETAIL ALL FUNDS

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail All Funds**

	A	B	C	D	E	F	G	H	I
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE		Budget vs. Est. YE
	Est YE 09/10	Est YE 09/10	Est YE 09/10						
Ordinary Income/Expense									
Income									
1 40 - WATER SALES									
2 40A - WATER CONSUMPTION									
3 4001101 - Water Sales - Residential - C	2,268,160.97	0.00	2,268,160.97	2,084,403.00	2,494,978.00	19.70%	10.00%	Assumes 10% Increase due to Meter Change out	
4 4002101 - Water Sales - Commercial - C	22,397.54	0.00	22,397.54	8,477.00	24,638.00	190.65%	10.00%		
5 4003101 - Water Sales - Fire Protection-C	1,245.38	0.00	1,245.38	1,014.00	1,370.00	35.11%	10.01%		
6 4007101 - Water Sales - Multiple Res - C	2,890.86	0.00	2,890.86	3,525.00	3,180.00	-9.79%	10.00%		
7 4009101 - Water Sales - School - C	237,184.88	0.00	237,184.88	182,671.00	260,904.00	42.83%	10.00%		
8 4011101 - Water Sales - Construction - C	3,141.84	0.00	3,141.84	0.00	3,457.00	0.00%	10.03%		
9 4090101 - Water Sales - Adjustment - Wtr	(30,076.70)	0.00	(30,076.70)	(6,292.00)	(33,085.00)	425.83%	10.00%		
10 Total 40A - WATER CONSUMPTION	2,504,944.76	0.00	2,504,944.76	2,273,798.00	2,755,442.00	21.18%	10.00%		250,497.25
11 40B - WATER METER CHARGE									
12 4001102 - Water Sales - Residential - M	1,302,375.93	0.00	1,302,375.93	1,265,503.00	1,302,376.00	2.91%	0.00%		
13 4002102 - Water Sales - Commercial - M	6,195.02	0.00	6,195.02	5,944.00	6,196.00	4.24%	0.02%		
14 4003102 - Water Sales - Fire Protection-M	1,007.40	0.00	1,007.40	907.00	1,008.00	11.14%	0.06%		
15 4007102 - Water Sales - Multiple Res - M	1,453.80	0.00	1,453.80	1,432.00	1,454.00	1.54%	0.01%		
16 4009102 - Water Sales - School - M	15,630.96	0.00	15,630.96	13,912.00	15,631.00	12.36%	0.00%		
17 4090102 - Water Sales - Adjustment - Mtr		0.00	0.00	52.00	0.00	-100.00%	0.00%		
18 Total 40B - WATER METER CHARGE	1,326,663.11	0.00	1,326,663.11	1,287,750.00	1,326,665.00	3.02%	0.00%	Assumes no change	
19 40C - WATER SALES - MISC									
20 4001103 - Water Sales - Residential -Misc	39,585.00	0.00	39,585.00	27,419.00	39,585.00	44.37%	0.00%		
21 4002103 - Water Sales - Commercial-Misc	52.50	0.00	52.50		53.00	0.00%	0.95%		
22 4003103 - Water Sales - Fire Protection-F	324.00	0.00	324.00	268.00	324.00	20.90%	0.00%		
23 4009103 - Water Sales - School - F	648.00	0.00	648.00	536.00	648.00	20.90%	0.00%		
24 Total 40C - WATER SALES - MISC	40,609.50	0.00	40,609.50	28,223.00	40,610.00	43.89%	0.00%	Assumes no change	
25 Total 40 - WATER SALES	3,872,217.36	0.00	3,872,217.36	3,589,771.00	4,122,717.00	14.85%	6.47%	Assumes Incr due to Meter Change out	250,499.64
26 42 - METER INSTALLATION									
27 4200100 - Meter Installation	8,100.00	0.00	8,100.00	12,391.25	8,100.00	-34.63%	0.00%		
28 Total 42 - METER INSTALLATION	8,100.00	0.00	8,100.00	12,391.25	8,100.00	-34.63%	0.00%	Assumes no change	0.00
29 44 - PERMITS & INSPECTION									
30 4400100 - Permits & Inspections	1,361.25	0.00	1,361.25	6,086.00	1,362.00	-77.62%	0.06%		
31 Total 44 - PERMITS & INSPECTION	1,361.25	0.00	1,361.25	6,086.00	1,362.00	-77.62%	0.06%	Assumes no change	
32 46 - PARKS									
33 4620100 - Park & Recreation Fee	0.00	13,779.57	13,779.57	11,998.50	13,780.00	14.85%	0.00%		
34 46T - PARK PROPERTY TAXES									
35 4610100 - Property Taxes - Curr Sec	0.00	0.00	0.00	11,998.50	0.00	-100.00%	0.00%	Parks Taxes are included in Total Taxes	
36 Total 46T - PARK PROPERTY TAXES	0.00	13,779.57	13,779.57	23,997.00	13,780.00	-42.58%	0.00%	(No longer seperated from County)	
37 Total 46 - PARKS	0.00	13,779.57	13,779.57	35,995.50	13,780.00	-61.72%	0.00%	Assumes no change	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail All Funds**

	A	B	C	D	E	F	G	H	I
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE		Budget vs. Est. YE
	Est YE 09/10	Est YE 09/10	Est YE 09/10						
38	49 - OTHER SERVICE INCOME								
39	4900100 - Other Services Incomes	102,324.48	0.00	102,324.48	56,403.97	102,325.00	81.41%	0.00%	
40	4900200 - Administrative Fees	15,825.89	0.00	15,825.89		15,826.00	0.00%	0.00%	
41	Total 49 - OTHER SERVICE INCOME	118,150.37	0.00	118,150.37	56,403.97	118,151.00	109.47%	0.00%	Assumes no change
42	76 - CONNECTION FEES								
43	7600100 - Connection Fee	55,444.34	0.00	55,444.34	77,751.35	55,445.00	-28.69%	0.00%	
44	Total 76 - CONNECTION FEES	55,444.34	0.00	55,444.34	77,751.35	55,445.00	-28.69%	0.00%	Assumes no change
45	Total Income	4,055,273.31	13,779.57	4,069,052.88	3,778,399.07	4,319,555.00	14.32%	6.16%	
46	Total Operating Income - Gross Profit	4,055,273.31	13,779.57	4,069,052.88	3,778,399.07	4,319,555.00	14.32%	6.16%	Assumes Incr due to Meter Change out 250,502.12
47	Expense								
48	50 - WATER PURCHASES								
49	5010100 - MWA WM Admin. & Bio Fee	23,000.00	0.00	23,000.00	22,950.04	24,150.00	5.23%	5.00%	5% Increase by MWA for Bio and Admin
50	5020100 - MWA WM Make Up Water	30,000.00	0.00	30,000.00	30,000.00	4,500.00	-85.00%	-85.00%	12% Increase by MWA for Repl and Makeup
51	5030100 - MWA WM Replacement Water	425,000.00	0.00	425,000.00	425,000.00	305,500.00	-28.12%	-28.12%	Assumes 75% water leased @ reduced Rate
52	5040100 - Water Purchases - Other	20,776.76	0.00	20,776.76	24,930.68	20,777.00	-16.66%	0.00%	+ addt'l 200af pumpage in well 14
53	Total 50 - WATER PURCHASES	498,776.76	0.00	498,776.76	502,880.72	354,927.00	-29.42%	-28.84%	(143,849.76)
54	51 - SALARIES & BENEFIT								
55	5110100 - Salaries & Wages	925,867.19	98,421.64	1,024,288.82	1,091,504.89	1,024,289.00	-6.16%	0.00%	
56	5112100 - Vacations	42,496.18	3,652.80	46,148.98	53,506.27	46,149.00	-13.75%	0.00%	
57	5114100 - Holiday	49,479.32	4,011.00	53,490.32	50,902.17	53,491.00	5.09%	0.00%	
58	5115100 - Sick Pay	44,390.83	4,216.49	48,607.31	55,711.76	48,608.00	-12.75%	0.00%	
59	5119100 - Misc Earn	12,377.87	310.26	12,688.13	11,932.55	12,689.00	6.34%	0.01%	
60	5120100 - Overtime	100,114.43	2,339.61	102,454.04	46,685.91	102,455.00	119.46%	0.00%	
61	5130100 - Payroll Taxes	26,816.24	3,388.55	30,204.79	24,553.02	30,205.00	23.02%	0.00%	
62	5140100 - Worker's Compensation	40,166.59	6,023.62	46,190.21	46,703.09	46,191.00	-1.10%	0.00%	
63	5160100 - Employee Group Insurance	189,849.17	15,161.07	205,010.24	215,074.94	205,011.00	-4.68%	0.00%	
64	5170100 - Retirement	220,691.97	21,460.84	242,152.81	227,069.80	242,153.00	6.64%	0.00%	
65	Total 51 - SALARIES & BENEFIT	1,652,249.75	158,985.87	1,811,235.62	1,823,644.40	1,811,241.00	-0.68%	0.00%	Assumes 2% increase 5.38
66	52 - BOARD COMPENSATIONS								
67	5210100 - Board Director's Fee	26,650.00	0.00	26,650.00	30,000.00	27,183.00	-9.39%	2.00%	Transferred Funds from Enterprise Fund to Government Funds
68	5220100 - Board Exp - Auto Expense	2,909.46	0.00	2,909.46	3,000.00	2,968.00	-1.07%	2.01%	
69	5230100 - Board Exp - Meals & Lodging	5,941.99	0.00	5,941.99	9,000.00	6,061.00	-32.66%	2.00%	
70	5240100 - Board Exp - Education/Training	6,995.10	0.00	6,995.10	8,000.00	7,136.00	-10.80%	2.01%	
71	Total 52 - BOARD COMPENSATIONS	42,496.55	0.00	42,496.55	50,000.00	43,348.00	-13.30%	2.00%	Assumes 2% Increase 851.46
72	53 - PROFESSIONAL FEE								
73	5300100 - Auditing & Accounting Fees	60,795.17	0.00	60,795.17	40,000.00	62,012.00	55.03%	2.00%	Assumes 2% Increase
74	5300200 - Legal Services	31,940.63	946.88	32,887.50	56,000.00	33,546.00	-40.10%	2.00%	
75	5310100 - Engineering	26,782.50	270.00	27,052.50	10,000.00	27,594.00	175.94%	2.00%	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail All Funds**

	A	B	C	D	E	F	G	H	I								
										TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE	Budget vs. Est. YE
										Est YE 09/10	Est YE 09/10	Est YE 09/10					
76	5320100 · Laboratory Analysis	9,931.75	0.00	9,931.75	25,000.00	10,131.00	-59.48%	2.01%									
77	5330100 · Outside Service	67,824.55	18,612.45	86,437.00	115,500.00	135,806.00	17.58%	57.12%	Increasing - adding #5425100 (line 97) to this (less HDU Hyd/Valve costs from line 97)	49,369.00							
78	5340100 · Permits & Fees	14,171.67	1,018.50	15,190.17	16,338.80	15,494.00	-5.17%	2.00%									
79	5350100 · Software Support	62,414.38	0.00	62,414.38	57,000.00	63,663.00	11.69%	2.00%									
80	Total 53 · PROFESSIONAL FEE	273,860.64	20,847.83	294,708.47	319,838.80	348,246.00	8.88%	18.17%	Assumes 2% Incr + Trans from Svc Sup	53,537.54							
81	54 · SERVICE AND SUPPLIES																
82	5400100 · Advertising	317.52	1,034.78	1,352.30	2,500.00	1,380.00	-44.80%	2.05%	Assumes 2% Increase								
83	5400300 · Auto Expense	2,774.09	0.00	2,774.09	5,000.00	2,830.00	-43.40%	2.02%									
84	5400500 · Auto Allowance	7,800.00	0.00	7,800.00	6,500.00	7,800.00	20.00%	0.00%									
85	5400700 · Credit Card Fee & Bank Charges	9,394.34	0.00	9,394.34	6,700.00	9,583.00	43.03%	2.01%									
86	5400900 · Dues & Subscriptions	26,921.49	127.50	27,048.99	19,000.00	27,590.00	45.21%	2.00%									
87	5401100 · Education & Training	27,809.62	2,200.00	30,009.62	30,500.00	30,610.00	0.36%	2.00%	Includes Saftey Program & Regulatory Training for Water Quality								
88	5402100 · Employment Expense	1,774.97	0.00	1,774.97	3,000.00	1,811.00	-39.63%	2.03%									
89	5407000 · General Maintenance	2,650.00	2,252.30	4,902.30	4,500.00	5,001.00	11.13%	2.01%									
90	5409000 · Insurance	84,203.40	2,805.00	87,008.40	51,000.00	88,749.00	74.02%	2.00%									
91	5409100 · Insurance - Vehicle	27,310.62	1,284.00	28,594.62	16,500.00	29,167.00	76.77%	2.00%									
92	5410100 · Fuel Costs	53,517.32	1,656.00	55,173.32	38,000.00	56,277.00	48.10%	2.00%									
93	5410200 · Meeting, Seminar & Supplies	6,575.06	1,000.00	7,575.06	10,000.00	7,727.00	-22.73%	2.01%									
94	5410300 · Travel Expense	8,357.95	325.00	8,682.95	7,000.00	8,857.00	26.53%	2.00%									
95	5420100 · Operating Supplies	46,300.15	702.62	47,002.77	200,500.00	65,804.00	-67.18%	40.00%	Note: 40% increase in brass parts "no lead" law								
96	5423100 · Office Supplies	38,763.13	1,240.82	40,003.94	20,500.00	40,805.00	99.05%	2.00%									
97	5425100 · Contractual Service	123,685.00	0.00	123,685.00	0.00	0.00	0.00%	-100.00%	Deleting this account and adding to outside services above #5330100 - Line 77	(123,685.00)							
98	5425200 · Outside Service	1,233.75	0.00	1,233.75	0.00	0.00	0.00%	-100.00%	Fire Supression System @ Phelan \$4,000								
99	5430100 · Repair & Maintenance	157,465.38	11,681.67	169,147.04	160,000.00	172,530.00	7.83%	2.00%									
100	5440100 · Small Tools	26,545.35	2,100.23	28,645.57	42,500.00	25,000.00	-41.18%	-12.73%									
101	5450100 · Uniforms	13,172.18	516.12	13,688.30	6,800.00	13,963.00	105.34%	2.01%									
102	5460100 · Vehicle Maintenance	41,938.12	87.81	42,025.93	11,000.00	42,867.00	289.70%	2.00%									
103	5470100 · Easement Lease	599.93	0.00	599.93	0.00	612.00	0.00%	2.01%									
104	5480100 · Computer & Equip Maintenance	8,165.36	0.00	8,165.36	6,000.00	8,329.00	38.82%	2.00%									
105	5490100 · Programs (Water Consvtn, Parks, etc	29,632.00	0.00	29,632.00	35,000.00	40,225.00	14.93%	35.75%	Incl Wtr Conservation & Parks Programs	10,593.01							
106	5495100 · State/County Fees & Services	27,275.02	0.00	27,275.02	15,000.00	27,821.00	85.47%	2.00%									
107	5510100 · Postage & Mailing	21,295.03	14.87	21,309.90	24,500.00	21,737.00	-11.28%	2.00%									
108	5520100 · Printing	6,451.12	0.00	6,451.12	26,000.00	6,581.00	-74.69%	2.01%									
109	5530100 · Public Relation	20,109.40	0.00	20,109.40	20,000.00	20,512.00	2.56%	2.00%	Rental includes mailing/copier/repeater sites								
110	5730100 · Equipment Rental/ Lease	16,242.03	0.00	16,242.03	15,500.00	21,567.00	39.14%	32.79%	Add potential for Rental o Boom/Crane/Trucks								
111	Total 54 · SERVICE AND SUPPLIES	838,279.26	29,028.69	867,307.95	783,500.00	785,735.00	0.29%	-9.41%	Assumes 2% Incr + Trans to Prof Fees	(81,572.94)							
112	57 · RENT																
113	5710100 · Rent	45,501.75	0.00	45,501.75	80,000.00	46,412.00	-41.99%	2.00%									
114	5720100 · Storage Rent	570.00	0.00	570.00	0.00	582.00	0.00%	2.11%									
115	Total 57 · RENT	46,071.75	0.00	46,071.75	80,000.00	46,994.00	-41.26%	2.00%	Assumes 2% Increase	922.25							
116	58 · UTILITIES-																
117	5810100 · Telephone	20,126.96	678.02	20,804.97	23,420.00	21,222.00	-9.39%	2.00%	Assumes 2% Increase								
118	5820100 · Utilities		0.00														

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail All Funds**

	A	B	C	D	E	F	G	H	I
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE		Budget vs. Est. YE
	Est YE 09/10	Est YE 09/10	Est YE 09/10						
119 5820200 · Utilities - Street Lights	0.00	14,202.59	14,202.59	12,300.00	15,623.00	27.02%	10.00%	Assumes 10% Increase	
120 5820100 · Utilities - Other	915,904.25	10,514.88	926,419.13	857,238.74	1,019,062.00	18.88%	10.00%		
121 Total 5820100 · Utilities	936,031.20	25,395.48	961,426.68	869,538.74	1,055,907.00	21.43%	9.83%		
122 Total 58 · UTILITIES-	956,158.16	26,073.50	982,231.65	892,958.74	1,077,129.00	20.62%	9.66%	Assumes 10% Incr to Edison & 2% to other	94,897.35
123 59 · OTHER									
124 5930100 · Other Operating Expenses	21.26	65.22	86.48	0.00	89.00	0.00%	2.92%	Assumes 2% Increase	
125 5940100 · Property Taxes	236.57	133.79	370.35	0.00	378.00	0.00%	2.07%		
126 5950100 · Depreciation & Amortization	726,999.96	23,000.04	750,000.00	822,700.00	817,500.00	-0.63%	9.00%	Assumes 9% increase (new meter system, etc.)	
127 Total 59 · OTHER	727,257.78	23,199.05	750,456.83	822,700.00	817,967.00	-0.58%	9.00%	Assumes addt'l Assets Depr.	67,510.18
128 Total Expense	5,035,150.63	258,134.92	5,293,285.55	5,275,522.66	5,285,587.00	0.19%	-0.15%		(7,698.55)
129 Net Operational Income	(979,877.32)	(244,355.35)	(1,224,232.67)	(1,497,123.59)	(966,032.00)	-35.47%	-21.09%		258,200.67
130 Other Income/Expense									
131 Other Income									
132 70 · PROPERTY TAXES									
133 7010100 · Property Taxes - Curr Sec	0.00	825,792.82	825,792.82	831,817.91	809,277.00	-2.71%	-2.00%	Assumes no shift to State +8%	
134 7012100 · Property Taxes - Curr Unsec	0.00	72,056.70	72,056.70	40,124.50	70,616.00	75.99%	-2.00%	& Assumes Devaluation of Properties <u>-10%</u>	
135 7014100 · Property Taxes - Curr Supplimen	0.00	(10,640.14)	(10,640.14)	(1,403.72)	(10,428.00)	642.88%	-1.99%	Reduction in Tax Revenues = - 2%	
136 7020100 · Property Taxes - Prior Sec	0.00	10,092.16	10,092.16	541.23	9,891.00	1727.50%	-1.99%		
137 7022100 · Property Taxes - Prior Unsec	0.00	1,419.81	1,419.81	818.12	1,392.00	70.15%	-1.96%		
138 7024100 · Property Taxes - Prior Supplimn	0.00	14,725.55	14,725.55	16,895.21	14,432.00	-14.58%	-1.99%		
139 7070100 · Property Taxes - Homeowner	0.00	10,752.62	10,752.62	0.00	10,538.00	0.00%	-2.00%		
140 7091100 · Tax Penalties & Others	0.00	87,558.38	87,558.38	0.00	85,808.00	0.00%	-2.00%		
141 Total 70 · PROPERTY TAXES	0.00	1,011,757.90	1,011,757.90	888,793.25	991,526.00	11.56%	-2.00%	Assumes 2% decrease	(20,231.90)
142 71 · SPECIAL ASSESSMENT									
143 7110100 · Special Assessments	328,243.46	0.00	328,243.46	300,000.00	328,244.00	9.41%	0.00%	Assumes no change	
144 Total 71 · SPECIAL ASSESSMENT	328,243.46	0.00	328,243.46	300,000.00	328,244.00	9.41%	0.00%		
145 72 · STATE / COUNTY ASSISTANCE									
146 7250200 · County Assistance - Phelan	0.00	900,000.00	900,000.00	900,000.00	0.00	-100.00%	0.00%	Not expecting funds from County in 10/11	
147 7250300 · County Assistance - Pinon Hills	0.00	0.00	0.00	175,000.00	0.00	-100.00%	0.00%		
148 7260100 · Share of County's Pooled Equip.	116,854.00	0.00	116,854.00	150,000.00	116,854.00	-22.10%	0.00%	Expecting Final Payment 12/10	
149 Total 72 · STATE / COUNTY ASSISTANCE	116,854.00	900,000.00	1,016,854.00	1,225,000.00	116,854.00	-90.46%	-88.51%		(900,000.00)
150 75 · PENALTIES & OTHER FEE									
151 7510000 · Penalties & Other Fees - Adm	3,921.98	0.00	3,921.98	3,540.49	3,922.00	10.78%	0.00%		
152 7510100 · Penalties & Other Fees	91,787.64	35,530.23	127,317.87	60,875.80	127,318.00	109.14%	0.00%		
153 Total 75 · PENALTIES & OTHER FEE	95,709.62	35,530.23	131,239.85	64,416.29	131,240.00	103.74%	0.00%	Assumes no change	
154 78 · INVESTMENT INCOME									
155 7820100 · Interest Income	144,885.17	16,164.77	161,049.93	150,680.49	161,050.00	6.88%	0.00%		

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail All Funds**

	A	B	C	D	E	F	G	H	I
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL	2009/2010 Annual Budget	2010/2011 Proposed Budget	2010/2011 Budget vs 2009/2010 Budget	2010/2011 Budget vs 2009/2010 Est YE		Budget vs. Est. YE
	Est YE 09/10	Est YE 09/10	Est YE 09/10						
156 Total 78 - INVESTMENT INCOME	144,885.17	16,164.77	161,049.93	150,680.49	161,050.00	6.88%	0.00%	Assumes no change	
157 791 - OTHER INCOME									
158 7910100 - Other Income - Water Other	4,390.77	0.00	4,390.77	5,000.00	4,391.00	-12.18%	0.01%		
159 7930100 - Other Income - County	866.90	60.18	927.08		928.00	0.00%	0.10%		
160 Total 791 - OTHER INCOME	5,257.67	60.18	5,317.85	5,000.00	5,319.00	6.38%	0.02%	Assumes no change	
161 Total Other Income	690,949.90	1,963,513.08	2,654,462.98	2,633,890.03	1,734,233.00	-34.16%	-34.67%	Reduced Tax Rev & loss of one-time Rev	(920,229.98)
162 Other Expense									
163 796 - Other Expense									
164 7960100 - Interest Expense	102,939.32	0.00	102,939.32	130,000.00	102,940.00	-20.82%	0.00%		
165 7965100 - Loan Administrator Fee	15,511.98	0.00	15,511.98	12,000.00	15,512.00	29.27%	0.00%		
166 7970100 - Tax Deduction	0.00	4,143.89	4,143.89	2,659.60	4,144.00	55.81%	0.00%		
167 7970200 - Tax Deduction - P	0.00	0.27	0.27	0.00	1.00	0.00%	270.37%		
168 7980100 - Net Incr/Decr in Fair Value	27,751.86	0.00	27,751.86	0.00	27,752.00	0.00%	0.00%		
169 7990100 - Refund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%		
170 Total 796 - Other Expense	146,203.16	4,144.16	150,347.31	144,659.60	150,349.00	3.93%	0.00%	Assumes no change	
171 Total Other Expense	146,203.16	4,144.16	150,347.31	144,659.60	150,349.00	3.93%	0.00%	Assumes no change	
172 Net Non-Operational Income	544,746.75	1,959,368.92	2,504,115.67	2,489,230.43	1,583,884.00	-36.37%	-36.75%		(920,231.67)
Net Income	(435,130.58)	1,715,013.57	1,279,882.99	992,106.84	617,852.00	-37.72%	-51.73%		(662,030.99)

**BUDGET DETAIL
ENTERPRISE FUNDS**

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Enterprise Funds**

	ADMINISTRATIVE (ENTERPRISE FUNDS)	TOTAL WATER (ENTERPRISE FUNDS)	TOTAL ENTERPRISE FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
Ordinary Income/Expense						
Income						
1	40 - WATER SALES					
2	40A - WATER CONSUMPTION					
3	4001101 - Water Sales - Residential - C	0.00	2,268,160.97	2,268,160.97	2,494,978.00	10.00% Assumes 10% Increase due to Meter Change out
4	4002101 - Water Sales - Commercial - C	0.00	22,397.54	22,397.54	24,638.00	10.00%
5	4003101 - Water Sales - Fire Protection-C	0.00	1,245.38	1,245.38	1,370.00	10.01%
6	4007101 - Water Sales - Multiple Res - C	0.00	2,890.86	2,890.86	3,180.00	10.00%
7	4009101 - Water Sales - School - C	0.00	237,184.88	237,184.88	260,904.00	10.00%
8	4011101 - Water Sales - Construction - C	0.00	3,141.84	3,141.84	3,457.00	10.03%
9	4090101 - Water Sales - Adjustment - Wtr	0.00	(30,076.70)	(30,076.70)	(33,085.00)	10.00%
10	Total 40A - WATER CONSUMPTION	0.00	2,504,944.76	2,504,944.76	2,755,442.00	10.00%
11	40B - WATER METER CHARGE					
12	4001102 - Water Sales - Residential - M	0.00	1,302,375.93	1,302,375.93	1,302,376.00	0.00%
13	4002102 - Water Sales - Commercial - M	0.00	6,195.02	6,195.02	6,196.00	0.02%
14	4003102 - Water Sales - Fire Protection-M	0.00	1,007.40	1,007.40	1,008.00	0.06%
15	4007102 - Water Sales - Multiple Res - M	0.00	1,453.80	1,453.80	1,454.00	0.01%
16	4009102 - Water Sales - School - M	0.00	15,630.96	15,630.96	15,631.00	0.00%
17	4090102 - Water Sales - Adjustment - Mtr	0.00	0.00		0.00	0.00%
18	Total 40B - WATER METER CHARGE	0.00	1,326,663.11	1,326,663.11	1,326,665.00	0.00% Assumes no change
19	40C - WATER SALES - MISC					
20	4001103 - Water Sales - Residential -Misc	0.00	39,585.00	39,585.00	39,585.00	0.00%
21	4002103 - Water Sales - Commercial-Misc	0.00	52.50	52.50	53.00	0.95%
22	4003103 - Water Sales - Fire Protection-F	0.00	324.00	324.00	324.00	0.00%
23	4009103 - Water Sales - School - F	0.00	648.00	648.00	648.00	0.00%
24	Total 40C - WATER SALES - MISC	0.00	40,609.50	40,609.50	40,610.00	0.00% Assumes no change
25	Total 40 - WATER SALES	0.00	3,872,217.36	3,872,217.36	4,122,717.00	6.47% Assumes Incr due to Meter Change out
26	42 - METER INSTALLATION					
27	4200100 - Meter Installation	0.00	8,100.00	8,100.00	8,100.00	0.00%
28	Total 42 - METER INSTALLATION	0.00	8,100.00	8,100.00	8,100.00	0.00% Assumes no change
29	44 - PERMITS & INSPECTION					
30	4400100 - Permits & Inspections	0.00	1,361.25	1,361.25	1,362.00	0.06%
31	Total 44 - PERMITS & INSPECTION	0.00	1,361.25	1,361.25	1,362.00	0.06% Assumes no change
32	46 - PARKS					
33	4620100 - Park & Recreation Fee	0.00	0.00	0.00	0.00	0.00%
34	46T - PARK PROPERTY TAXES					
35	4610100 - Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	0.00% Parks Taxes are included in Total Taxes
36	Total 46T - PARK PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00% (No longer seperated from County)
37	Total 46 - PARKS	0.00	0.00	0.00	0.00	0.00% Assumes no change

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Enterprise Funds**

	ADMINISTRATIVE (ENTERPRISE FUNDS)	TOTAL WATER (ENTERPRISE FUNDS)	TOTAL ENTERPRISE FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
38 49 - OTHER SERVICE INCOME						
39 4900100 - Other Services Incomes	0.00	102,324.48	102,324.48	102,325.00	0.00%	
40 4900200 - Administrative Fees	1,701.63	14,124.26	15,825.89	15,826.00	0.00%	
41 Total 49 - OTHER SERVICE INCOME	1,701.63	116,448.74	118,150.37	118,151.00	0.00%	Assumes no change
42 76 - CONNECTION FEES						
43 7600100 - Connection Fee	11,824.47	43,619.87	55,444.34	55,445.00	0.00%	
44 Total 76 - CONNECTION FEES	11,824.47	43,619.87	55,444.34	55,445.00	0.00%	Assumes no change
45 Total Income	13,526.10	4,041,747.21	4,055,273.31	4,305,775.00	6.18%	
46 Total Operating Income - Gross Profit	13,526.10	4,041,747.21	4,055,273.31	4,305,775.00	6.18%	Assumes Incr due to Meter Change out
47 Expense						
48 50 - WATER PURCHASES						
49 5010100 - MWA WM Admin. & Bio Fee	0.00	23,000.00	23,000.00	24,150.00	5.00%	5% Increase by MWA for Bio and Admin
50 5020100 - MWA WM Make Up Water	0.00	30,000.00	30,000.00	4,500.00	-85.00%	12% Increase by MWA for Repl and Makeup
51 5030100 - MWA WM Replacement Water	0.00	425,000.00	425,000.00	305,500.00	-28.12%	Assumes 75% water leased @ reduced Rate
52 5040100 - Water Purchases - Other	0.00	20,776.76	20,776.76	20,777.00	0.00%	+ addt'l 200af pumpage in well 14
53 Total 50 - WATER PURCHASES	0.00	498,776.76	498,776.76	354,927.00	-28.84%	
54 51 - SALARIES & BENEFIT						
55 5110100 - Salaries & Wages	346,116.68	579,750.51	925,867.19	925,868.00	0.00%	
56 5112100 - Vacations	8,724.03	33,772.15	42,496.18	42,497.00	0.00%	
57 5114100 - Holiday	13,572.84	35,906.48	49,479.32	49,480.00	0.00%	
58 5115100 - Sick Pay	10,213.26	34,177.57	44,390.83	44,391.00	0.00%	
59 5119100 - Misc Earn	8,996.01	3,381.86	12,377.87	12,378.00	0.00%	
60 5120100 - Overtime	3,553.22	96,561.21	100,114.43	100,115.00	0.00%	
61 5130100 - Payroll Taxes	11,145.24	15,671.00	26,816.24	26,817.00	0.00%	
62 5140100 - Worker's Compensation	8,760.12	31,406.47	40,166.59	40,167.00	0.00%	
63 5160100 - Employee Group Insurance	51,847.43	138,001.74	189,849.17	189,850.00	0.00%	
64 5170100 - Retirement	71,817.51	148,874.46	220,691.97	220,692.00	0.00%	
65 Total 51 - SALARIES & BENEFIT	534,746.32	1,117,503.43	1,652,249.75	1,652,255.00	0.00%	Assumes 2% increase
66 52 - BOARD COMPENSATIONS						
67 5210100 - Board Director's Fee	26,650.00	0.00	26,650.00	24,783.00	-7.01%	Transferred Funds from Enterprise Fund
68 5220100 - Board Exp - Auto Expense	2,909.46	0.00	2,909.46	2,768.00	-4.86%	to Government Funds
69 5230100 - Board Exp - Meals & Lodging	5,941.99	0.00	5,941.99	5,561.00	-6.41%	
70 5240100 - Board Exp - Education/Training	6,995.10	0.00	6,995.10	3,636.00	-48.02%	
71 Total 52 - BOARD COMPENSATIONS	42,496.55	0.00	42,496.55	36,748.00	-13.53%	Assumes 2% Increase
72 53 - PROFESSIONAL FEE						
73 5300100 - Auditing & Accounting Fees	60,795.17	0.00	60,795.17	59,012.00	-2.93%	Assumes 2% Increase
74 5300200 - Legal Services	31,940.63	0.00	31,940.63	30,080.00	-5.83%	
75 5310100 - Engineering	0.00	26,782.50	26,782.50	27,319.00	2.00%	
76 5320100 - Laboratory Analysis	4,000.00	5,931.75	9,931.75	10,131.00	2.01%	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Enterprise Funds**

	ADMINISTRATIVE (ENTERPRISE FUNDS)	TOTAL WATER (ENTERPRISE FUNDS)	TOTAL ENTERPRISE FUNDS	2010/2011 Proposed Budget	% 2010/2011 Budget vs 2009/2010 Est YE		
							Est YE 09/10
77	5330100 · Outside Service	22,663.65	45,160.91	67,824.55	116,821.00	72.24%	Increasing - adding #5425100 (line 97) to this (less HDU Hyd/Valve costs from line 97)
78	5340100 · Permits & Fees	0.00	14,171.67	14,171.67	14,456.00	2.01%	
79	5350100 · Software Support	24,239.38	38,175.00	62,414.38	63,663.00	2.00%	
80	Total 53 · PROFESSIONAL FEE	143,638.82	130,221.83	273,860.64	321,482.00	17.39%	Assumes 2% Incr + Trans from Svc Sup
81	54 - SERVICE AND SUPPLIES						
82	5400100 · Advertising	412.50	(94.98)	317.52	324.00	2.04%	Assumes 2% Increase
83	5400300 · Auto Expense	2,774.09	0.00	2,774.09	2,830.00	2.02%	
84	5400500 · Auto Allowance	7,800.00	0.00	7,800.00	7,800.00	0.00%	
85	5400700 · Credit Card Fee & Bank Charges	9,394.34	0.00	9,394.34	9,583.00	2.01%	
86	5400900 · Dues & Subscriptions	8,415.99	18,505.50	26,921.49	27,460.00	2.00%	
87	5401100 · Education & Training	12,391.62	15,418.00	27,809.62	28,366.00	2.00%	Includes Saftey Program & Regulatory Training for Water Quality
88	5402100 · Employment Expense	469.97	1,305.00	1,774.97	1,811.00	2.03%	
89	5407000 · General Maintenance	1,650.00	1,000.00	2,650.00	2,703.00	2.00%	
90	5409000 · Insurance	84,203.40	0.00	84,203.40	85,888.00	2.00%	
91	5409100 · Insurance - Vehicle	12,075.42	15,235.20	27,310.62	27,857.00	2.00%	
92	5410100 · Fuel Costs	91.62	53,425.70	53,517.32	54,588.00	2.00%	
93	5410200 · Meeting, Seminar & Supplies	3,108.38	3,466.68	6,575.06	6,707.00	2.01%	
94	5410300 · Travel Expense	6,760.68	1,597.27	8,357.95	8,526.00	2.01%	
95	5420100 · Operating Supplies	380.58	45,919.57	46,300.15	64,821.00	40.00%	Note: 40% increase in brass parts "no lead" law
96	5423100 · Office Supplies	25,967.06	12,796.07	38,763.13	39,539.00	2.00%	
97	5425100 · Contractual Service	0.00	123,685.00	123,685.00	0.00	-100.00%	Deleting this account and adding to
98	5425200 · Outside Service	0.00	1,233.75	1,233.75	0.00	-100.00%	outside services above #5330100 - Line 77
99	5430100 · Repair & Maintenance	196.59	157,268.79	157,465.38	160,615.00	2.00%	Fire Supression System @ Phelan \$4,000
100	5440100 · Small Tools	200.75	26,344.60	26,545.35	22,858.00	-13.89%	
101	5450100 · Uniforms	364.82	12,807.36	13,172.18	13,436.00	2.00%	
102	5460100 · Vehicle Maintenance	0.00	41,938.12	41,938.12	42,777.00	2.00%	
103	5470100 · Easement Lease	0.00	599.93	599.93	612.00	2.01%	
104	5480100 · Computer & Equip Maintenance	639.41	7,525.95	8,165.36	8,329.00	2.00%	
105	5490100 · Programs (Water Consvtn, Parks, etc.	1,792.79	27,839.21	29,632.00	30,225.00	2.00%	Incl Wtr Conservation & Parks Programs
106	5495100 · State/County Fees & Services	18,326.02	8,949.00	27,275.02	27,821.00	2.00%	
107	5510100 · Postage & Mailing	443.25	20,851.78	21,295.03	21,721.00	2.00%	
108	5520100 · Printing	138.02	6,313.11	6,451.12	6,581.00	2.01%	
109	5530100 · Public Relation	20,109.40	0.00	20,109.40	20,512.00	2.00%	Rental includes mailing/copier/repeater sites
110	5730100 · Equipment Rental/ Lease	5,210.22	11,031.81	16,242.03	21,567.00	32.79%	Add potential for Rental o Boom/Crane/Trucks
111	Total 54 · SERVICE AND SUPPLIES	223,316.87	614,962.40	838,279.26	745,857.00	-11.03%	Assumes 2% Incr + Trans to Prof Fees
112	57 - RENT						
113	5710100 · Rent	45,501.75	0.00	45,501.75	46,412.00	2.00%	
114	5720100 · Storage Rent	285.00	285.00	570.00	582.00	2.11%	
115	Total 57 · RENT	45,786.75	285.00	46,071.75	46,994.00	2.00%	Assumes 2% Increase
116	58 - UTILITIES-						
117	5810100 · Telephone	11,866.13	8,260.83	20,126.96	20,530.00	2.00%	Assumes 2% Increase
118	5820100 · Utilities						
119	5820200 · Utilities - Street Lights	0.00	0.00	0.00	0.00	0.00%	Assumes 10% Increase
120	5820100 · Utilities - Other	5,328.53	910,575.72	915,904.25	1,007,495.00	10.00%	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Enterprise Funds**

	ADMINISTRATIVE (ENTERPRISE FUNDS)	TOTAL WATER (ENTERPRISE FUNDS)	TOTAL ENTERPRISE FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE		
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget			
121	Total 5820100 · Utilities	17,194.65	918,836.55	936,031.20	1,028,025.00	9.83%	
122	Total 58 · UTILITIES-	29,060.78	927,097.38	956,158.16	1,048,555.00	9.66%	Assumes 10% Incr to Edison & 2% to other
123	59 · OTHER						
124	5930100 · Other Operating Expenses	21.26	0.00	21.26	22.00	3.51%	Assumes 2% Increase
125	5940100 · Property Taxes	0.00	236.57	236.57	242.00	2.30%	
126	5950100 · Depreciation & Amortization	104,000.00	622,999.97	726,999.96	792,429.96	9.00%	Assumes 9% increase (new meter system, etc.)
127	Total 59 · OTHER	104,021.25	623,236.53	727,257.78	792,693.96	9.00%	Assumes addt'l Assets Depr.
128	Total Expense	1,123,067.32	3,912,083.31	5,035,150.63	4,999,511.96	-0.71%	
129	Net Operational Income	(1,109,541.22)	129,663.90	(979,877.32)	(693,736.96)	-29.20%	
130	Other Income/Expense						
131	Other Income						
132	70 · PROPERTY TAXES						
133	7010100 · Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	0.00%	Assumes no shift to State +8%
134	7012100 · Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	0.00%	& Assumes Devaluation of Properties -10%
135	7014100 · Property Taxes - Curr Supplimen	0.00	0.00	0.00	0.00	0.00%	Reduction in Tax Revenues = - 2%
136	7020100 · Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	0.00%	
137	7022100 · Property Taxes - Prior Unsec	0.00	0.00	0.00	0.00	0.00%	
138	7024100 · Property Taxes - Prior Supplimn	0.00	0.00	0.00	0.00	0.00%	
139	7070100 · Property Taxes - Homeowner	0.00	0.00	0.00	0.00	0.00%	
140	7091100 · Tax Penalties & Others	0.00	0.00	0.00	0.00	0.00%	
141	Total 70 · PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00%	Assumes 2% decrease
142	71 · SPECIAL ASSESSMENT						
143	7110100 · Special Assessments	0.00	328,243.46	328,243.46	328,244.00	0.00%	Assumes no change
144	Total 71 · SPECIAL ASSESSMENT	0.00	328,243.46	328,243.46	328,244.00	0.00%	
145	72 · STATE / COUNTY ASSISTANCE						
146	7250200 · County Assistance - Phelan	0.00	0.00	0.00	0.00	0.00%	Not expecting funds from County in 10/11
147	7250300 · County Assistance - Pinon Hills	0.00	0.00	0.00	0.00	0.00%	
148	7260100 · Share of County's Pooled Equip.	116,854.00	0.00	116,854.00	116,854.00	0.00%	Expecting Final Payment 12/10
149	Total 72 · STATE / COUNTY ASSISTANCE	116,854.00	0.00	116,854.00	116,854.00	0.00%	
150	75 · PENALTIES & OTHER FEE						
151	7510000 · Penalties & Other Fees - Adm	0.00	3,921.98	3,921.98	3,922.00	0.00%	
152	7510100 · Penalties & Other Fees	0.00	91,787.64	91,787.64	91,788.00	0.00%	
153	Total 75 · PENALTIES & OTHER FEE	0.00	95,709.62	95,709.62	95,710.00	0.00%	Assumes no change
154	78 · INVESTMENT INCOME						
155	7820100 · Interest Income	144,885.17	0.00	144,885.17	144,886.00	0.00%	
156	Total 78 · INVESTMENT INCOME	144,885.17	0.00	144,885.17	144,886.00	0.00%	Assumes no change
157	791 · OTHER INCOME						

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Enterprise Funds**

	ADMINISTRATIVE (ENTERPRISE FUNDS)	TOTAL WATER (ENTERPRISE FUNDS)	TOTAL ENTERPRISE FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
158 7910100 · Other Income - Water Other	(0.09)	4,390.86	4,390.77	4,391.00	0.01%	
159 7930100 · Other Income - County	866.90	0.00	866.90	867.00	0.01%	
160 Total 791 · OTHER INCOME	866.81	4,390.86	5,257.67	5,258.00	0.01%	Assumes no change
161 Total Other Income	262,605.97	428,343.93	690,949.90	690,952.00	0.00%	Reduced Tax Rev & loss of one-time Rev
162 Other Expense						
163 796 · Other Expense						
164 7960100 · Interest Expense	102,939.32	0.00	102,939.32	102,940.00	0.00%	
165 7965100 · Loan Administrator Fee	15,511.98	0.00	15,511.98	15,512.00	0.00%	
166 7970100 · Tax Deduction	0.00	0.00	0.00	0.00	0.00%	
167 7970200 · Tax Deduction - P	0.00	0.00	0.00	0.00	0.00%	
168 7980100 · Net Incr/Decr in Fair Value	27,751.86	0.00	27,751.86	27,752.00	0.00%	
169 7990100 · Refund	0.00	0.00	0.00	0.00	0.00%	
170 Total 796 · Other Expense	146,203.16	0.00	146,203.16	146,204.00	0.00%	Assumes no change
171 Total Other Expense	146,203.16	0.00	146,203.16	146,204.00	0.00%	Assumes no change
172 Net Non-Operational Income	116,402.82	428,343.93	544,746.75	544,748.00	0.00%	
Net Income	(993,138.41)	558,007.83	(435,130.58)	(148,988.96)	-65.76%	

**BUDGET DETAIL
GOVERNMENT FUNDS**

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Gvmt Funds**

	GENERAL FUND (GVMT FUNDS)	TOTAL PARKS (GVMT FUNDS)	STREET LIGHTING (GVMT FUNDS)	TOTAL GOVERNMENT FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE		
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget			
Ordinary Income/Expense								
Income								
1 40 - WATER SALES								
2 40A - WATER CONSUMPTION								
3 4001101 - Water Sales - Residential - C	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes 10% Increase due to Meter Change out	
4 4002101 - Water Sales - Commercial - C	0.00	0.00	0.00	0.00	0.00	0.00%		
5 4003101 - Water Sales - Fire Protection-C	0.00	0.00	0.00	0.00	0.00	0.00%		
6 4007101 - Water Sales - Multiple Res - C	0.00	0.00	0.00	0.00	0.00	0.00%		
7 4009101 - Water Sales - School - C	0.00	0.00	0.00	0.00	0.00	0.00%		
8 4011101 - Water Sales - Construction - C	0.00	0.00	0.00	0.00	0.00	0.00%		
9 4090101 - Water Sales - Adjustment - Wtr	0.00	0.00	0.00	0.00	0.00	0.00%		
10 Total 40A - WATER CONSUMPTION	0.00	0.00	0.00	0.00	0.00	0.00%		
11 40B - WATER METER CHARGE								
12 4001102 - Water Sales - Residential - M	0.00	0.00	0.00	0.00	0.00	0.00%		Assumes no change
13 4002102 - Water Sales - Commercial - M	0.00	0.00	0.00	0.00	0.00	0.00%		
14 4003102 - Water Sales - Fire Protection-M	0.00	0.00	0.00	0.00	0.00	0.00%		
15 4007102 - Water Sales - Multiple Res - M	0.00	0.00	0.00	0.00	0.00	0.00%		
16 4009102 - Water Sales - School - M	0.00	0.00	0.00	0.00	0.00	0.00%		
17 4090102 - Water Sales - Adjustment - Mtr	0.00	0.00	0.00	0.00	0.00	0.00%		
18 Total 40B - WATER METER CHARGE	0.00	0.00	0.00	0.00	0.00	0.00%		
19 40C - WATER SALES - MISC								
20 4001103 - Water Sales - Residential -Misc	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change	
21 4002103 - Water Sales - Commercial-Misc	0.00	0.00	0.00	0.00	0.00	0.00%		
22 4003103 - Water Sales - Fire Protection-F	0.00	0.00	0.00	0.00	0.00	0.00%		
23 4009103 - Water Sales - School - F	0.00	0.00	0.00	0.00	0.00	0.00%		
24 Total 40C - WATER SALES - MISC	0.00	0.00	0.00	0.00	0.00	0.00%		
25 Total 40 - WATER SALES	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes Incr due to Meter Change out	
26 42 - METER INSTALLATION								
27 4200100 - Meter Installation	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change	
28 Total 42 - METER INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00%		
29 44 - PERMITS & INSPECTION								
30 4400100 - Permits & Inspections	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change	
31 Total 44 - PERMITS & INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00%		
32 46 - PARKS								
33 4620100 - Park & Recreation Fee	0.00	13,779.57	0.00	13,779.57	13,780.00	0.00%	Parks Taxes are included in Total Taxes (No longer seperated from County)	
34 46T - PARK PROPERTY TAXES								
35 4610100 - Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	0.00	0.00%		
36 Total 46T - PARK PROPERTY TAXES	0.00	13,779.57	0.00	13,779.57	13,780.00	0.00%		
37 Total 46 - PARKS	0.00	13,779.57	0.00	13,779.57	13,780.00	0.00%	Assumes no change	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Gvmt Funds**

	GENERAL FUND (GVMT FUNDS)	TOTAL PARKS (GVMT FUNDS)	STREET LIGHTING (GVMT FUNDS)	TOTAL GOVERNMENT FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
38 49 - OTHER SERVICE INCOME							
39 4900100 - Other Services Incomes	0.00	0.00	0.00	0.00	0.00	0.00%	
40 4900200 - Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00%	
41 Total 49 - OTHER SERVICE INCOME	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change
42 76 - CONNECTION FEES							
43 7600100 - Connection Fee	0.00	0.00	0.00	0.00	0.00	0.00%	
44 Total 76 - CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change
45 Total Income	0.00	13,779.57	0.00	13,779.57	13,780.00	0.00%	
46 Total Operating Income - Gross Profit	0.00	13,779.57	0.00	13,779.57	13,780.00	0.00%	Assumes Incr due to Meter Change out
47 Expense							
48 50 - WATER PURCHASES							
49 5010100 - MWA WM Admin. & Bio Fee	0.00	0.00	0.00	0.00	0.00	0.00%	5% Increase by MWA for Bio and Admin
50 5020100 - MWA WM Make Up Water	0.00	0.00	0.00	0.00	0.00	0.00%	12% Increase by MWA for Repl and Makeup
51 5030100 - MWA WM Replacement Water	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes 75% water leased @ reduced Rate
52 5040100 - Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00%	+ addt'l 200af pumpage in well 14
53 Total 50 - WATER PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00%	
54 51 - SALARIES & BENEFIT							
55 5110100 - Salaries & Wages	0.00	98,421.64	0.00	98,421.64	98,422.00	0.00%	
56 5112100 - Vacations	0.00	3,652.80	0.00	3,652.80	3,653.00	0.01%	
57 5114100 - Holiday	0.00	4,011.00	0.00	4,011.00	4,011.00	0.00%	
58 5115100 - Sick Pay	0.00	4,216.49	0.00	4,216.49	4,217.00	0.01%	
59 5119100 - Misc Earn	0.00	310.26	0.00	310.26	311.00	0.24%	
60 5120100 - Overtime	0.00	2,339.61	0.00	2,339.61	2,340.00	0.02%	
61 5130100 - Payroll Taxes	0.00	3,388.55	0.00	3,388.55	3,389.00	0.01%	
62 5140100 - Worker's Compensation	0.00	6,023.62	0.00	6,023.62	6,024.00	0.01%	
63 5160100 - Employee Group Insurance	0.00	15,161.07	0.00	15,161.07	15,162.00	0.01%	
64 5170100 - Retirement	0.00	21,460.84	0.00	21,460.84	21,461.00	0.00%	
65 Total 51 - SALARIES & BENEFIT	0.00	158,985.87	0.00	158,985.87	158,990.00	0.00%	Assumes 2% increase
66 52 - BOARD COMPENSATIONS							
67 5210100 - Board Director's Fee	0.00	0.00	0.00	0.00	2,400.00	0.00%	Transferred Funds from Enterprise Fund
68 5220100 - Board Exp - Auto Expense	0.00	0.00	0.00	0.00	200.00	0.00%	to Government Funds
69 5230100 - Board Exp - Meals & Lodging	0.00	0.00	0.00	0.00	500.00	0.00%	
70 5240100 - Board Exp - Education/Training	0.00	0.00	0.00	0.00	3,500.00	0.00%	
71 Total 52 - BOARD COMPENSATIONS	0.00	0.00	0.00	0.00	6,600.00	0.00%	Assumes 2% Increase
72 53 - PROFESSIONAL FEE							
73 5300100 - Auditing & Accounting Fees	0.00	0.00	0.00	0.00	3,000.00	0.00%	Assumes 2% Increase
74 5300200 - Legal Services	0.00	946.88	0.00	946.88	3,466.00	266.05%	
75 5310100 - Engineering	0.00	270.00	0.00	270.00	276.00	2.22%	
76 5320100 - Laboratory Analysis	0.00	0.00	0.00	0.00	0.00	0.00%	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Gvmt Funds**

		GENERAL FUND (GVMT FUNDS)	TOTAL PARKS (GVMT FUNDS)	STREET LIGHTING (GVMT FUNDS)	TOTAL GOVERNMENT FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
		Est YE 09/10	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
77	5330100 - Outside Service	0.00	18,612.45	0.00	18,612.45	18,985.00	2.00%	Increasing - adding #5425100 (line 97) to this (less HDU Hyd/Valve costs from line 97)
78	5340100 - Permits & Fees	0.00	1,018.50	0.00	1,018.50	1,039.00	2.01%	
79	5350100 - Software Support	0.00	0.00	0.00	0.00	0.00	0.00%	
80	Total 53 - PROFESSIONAL FEE	0.00	20,847.83	0.00	20,847.83	26,766.00	28.39%	
81	54 - SERVICE AND SUPPLIES							
82	5400100 - Advertising	0.00	1,034.78	0.00	1,034.78	1,056.00	2.05%	Assumes 2% Increase
83	5400300 - Auto Expense	0.00	0.00	0.00	0.00	0.00	0.00%	
84	5400500 - Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00%	
85	5400700 - Credit Card Fee & Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00%	
86	5400900 - Dues & Subscriptions	0.00	127.50	0.00	127.50	131.00	2.75%	
87	5401100 - Education & Training	0.00	2,200.00	0.00	2,200.00	2,244.00	2.00%	Includes Saftey Program & Regulatory Training for Water Quality
88	5402100 - Employment Expense	0.00	0.00	0.00	0.00	0.00	0.00%	
89	5407000 - General Maintenance	0.00	2,252.30	0.00	2,252.30	2,298.00	2.03%	
90	5409000 - Insurance	0.00	2,805.00	0.00	2,805.00	2,862.00	2.03%	
91	5409100 - Insurance - Vehicle	0.00	1,284.00	0.00	1,284.00	1,310.00	2.02%	
92	5410100 - Fuel Costs	0.00	1,656.00	0.00	1,656.00	1,690.00	2.05%	
93	5410200 - Meeting, Seminar & Supplies	0.00	1,000.00	0.00	1,000.00	1,020.00	2.00%	
94	5410300 - Travel Expense	0.00	325.00	0.00	325.00	332.00	2.15%	
95	5420100 - Operating Supplies	0.00	702.62	0.00	702.62	984.00	40.05%	Note: 40% increase in brass parts "no lead" law
96	5423100 - Office Supplies	0.00	1,240.82	0.00	1,240.82	1,266.00	2.03%	
97	5425100 - Contractual Service	0.00	0.00	0.00	0.00	0.00	0.00%	Deleting this account and adding to outside services above #5330100 - Line 77
98	5425200 - Outside Service	0.00	0.00	0.00	0.00	0.00	0.00%	
99	5430100 - Repair & Maintenance	0.00	11,681.67	0.00	11,681.67	11,916.00	2.01%	Fire Supression System @ Phelan \$4,000
100	5440100 - Small Tools	0.00	2,100.23	0.00	2,100.23	2,143.00	2.04%	
101	5450100 - Uniforms	0.00	516.12	0.00	516.12	527.00	2.11%	
102	5460100 - Vehicle Maintenance	0.00	87.81	0.00	87.81	90.00	2.49%	
103	5470100 - Easement Lease	0.00	0.00	0.00	0.00	0.00	0.00%	
104	5480100 - Computer & Equip Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	
105	5490100 - Programs (Water Consvtn, Parks, etc.)	0.00	0.00	0.00	0.00	10,000.00	0.00%	Incl Wtr Conservation & Parks Programs
106	5495100 - State/County Fees & Services	0.00	0.00	0.00	0.00	0.00	0.00%	
107	5510100 - Postage & Mailing	0.00	14.87	0.00	14.87	16.00	7.64%	
108	5520100 - Printing	0.00	0.00	0.00	0.00	0.00	0.00%	
109	5530100 - Public Relation	0.00	0.00	0.00	0.00	0.00	0.00%	Rental includes mailing/copier/repeater sites
110	5730100 - Equipment Rental/ Lease	0.00	0.00	0.00	0.00	0.00	0.00%	Add potential for Rental o Boom/Crane/Trucks
111	Total 54 - SERVICE AND SUPPLIES	0.00	29,028.69	0.00	29,028.69	39,885.00	37.40%	Assumes 2% Incr + Trans to Prof Fees
112	57 - RENT							
113	5710100 - Rent	0.00	0.00	0.00	0.00	0.00	0.00%	
114	5720100 - Storage Rent	0.00	0.00	0.00	0.00	0.00	0.00%	
115	Total 57 - RENT	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes 2% Increase
116	58 - UTILITIES-							
117	5810100 - Telephone	0.00	678.02	0.00	678.02	692.00	2.06%	Assumes 2% Increase
118	5820100 - Utilities				0.00			
119	5820200 - Utilities - Street Lights	0.00	0.00	14,202.59	14,202.59	15,623.00	10.00%	Assumes 10% Increase
120	5820100 - Utilities - Other	0.00	10,514.88	0.00	10,514.88	11,567.00	10.01%	

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Gvmt Funds**

	GENERAL FUND (GVMT FUNDS)	TOTAL PARKS (GVMT FUNDS)	STREET LIGHTING (GVMT FUNDS)	TOTAL GOVERNMENT FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE		
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget			
121	Total 5820100 - Utilities	0.00	11,192.90	14,202.59	25,395.48	27,882.00	9.79%	
122	Total 58 - UTILITIES-	0.00	11,870.91	14,202.59	26,073.50	28,574.00	9.59%	Assumes 10% Incr to Edison & 2% to other
123	59 - OTHER							
124	5930100 - Other Operating Expenses	0.00	65.22	0.00	65.22	67.00	2.73%	Assumes 2% Increase
125	5940100 - Property Taxes	0.00	133.79	0.00	133.79	137.00	2.40%	
126	5950100 - Depreciation & Amortization	0.00	23,000.04	0.00	23,000.04	25,070.04	9.00%	Assumes 9% increase (new meter system, etc.)
127	Total 59 - OTHER	0.00	23,199.05	0.00	23,199.05	25,274.04	8.94%	Assumes addt'l Assets Depr.
128	Total Expense	0.00	243,932.34	14,202.59	258,134.92	286,089.04	10.83%	
129	Net Operational Income	0.00	(230,152.77)	(14,202.59)	(244,355.35)	(272,309.04)	11.44%	
130	Other Income/Expense							
131	Other Income							
132	70 - PROPERTY TAXES							
133	7010100 - Property Taxes - Curr Sec	825,792.82	0.00	0.00	825,792.82	809,277.00	-2.00%	Assumes no shift to State +8%
134	7012100 - Property Taxes - Curr Unsec	72,056.70	0.00	0.00	72,056.70	70,616.00	-2.00%	& Assumes Devaluation of Properties -10%
135	7014100 - Property Taxes - Curr Supplimen	(10,640.14)	0.00	0.00	(10,640.14)	(10,428.00)	-1.99%	Reduction in Tax Revenues = - 2%
136	7020100 - Property Taxes - Prior Sec	10,092.16	0.00	0.00	10,092.16	9,891.00	-1.99%	
137	7022100 - Property Taxes - Prior Unsec	1,419.81	0.00	0.00	1,419.81	1,392.00	-1.96%	
138	7024100 - Property Taxes - Prior Supplimn	14,725.55	0.00	0.00	14,725.55	14,432.00	-1.99%	
139	7070100 - Property Taxes - Homeowner	10,752.62	0.00	0.00	10,752.62	10,538.00	-2.00%	
140	7091100 - Tax Penalties & Others	87,558.38	0.00	0.00	87,558.38	85,808.00	-2.00%	
141	Total 70 - PROPERTY TAXES	1,011,757.90	0.00	0.00	1,011,757.90	991,526.00	-2.00%	Assumes 2% decrease
142	71 - SPECIAL ASSESSMENT							
143	7110100 - Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00%	Assumes no change
144	Total 71 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00%	
145	72 - STATE / COUNTY ASSISTANCE							
146	7250200 - County Assistance - Phelan	0.00	900,000.00	0.00	900,000.00	0.00	0.00%	Not expecting funds from County in 10/11
147	7250300 - County Assistance - Pinon Hills	0.00	0.00	0.00	0.00	0.00	0.00%	
148	7260100 - Share of County's Pooled Equip.	0.00	0.00	0.00	0.00	0.00	0.00%	Expecting Final Payment 12/10
149	Total 72 - STATE / COUNTY ASSISTANCE	0.00	900,000.00	0.00	900,000.00	0.00	-100.00%	
150	75 - PENALTIES & OTHER FEE							
151	7510000 - Penalties & Other Fees - Adm	0.00	0.00	0.00	0.00	0.00	0.00%	
152	7510100 - Penalties & Other Fees	35,530.23	0.00	0.00	35,530.23	35,531.00	0.00%	
153	Total 75 - PENALTIES & OTHER FEE	35,530.23	0.00	0.00	35,530.23	35,531.00	0.00%	Assumes no change
154	78 - INVESTMENT INCOME							
155	7820100 - Interest Income	0.00	16,164.77	0.00	16,164.77	16,165.00	0.00%	
156	Total 78 - INVESTMENT INCOME	0.00	16,164.77	0.00	16,164.77	16,165.00	0.00%	Assumes no change
157	791 - OTHER INCOME							

**Phelan Pinon Hills Community Services District
2010/2011 Budget
Detail Gvmt Funds**

	GENERAL FUND (GVMT FUNDS)	TOTAL PARKS (GVMT FUNDS)	STREET LIGHTING (GVMT FUNDS)	TOTAL GOVERNMENT FUNDS	2010/2011	% 2010/2011 Budget vs 2009/2010 Est YE	
	Est YE 09/10	Est YE 09/10	Est YE 09/10	Est YE 09/10	Proposed Budget		
158 7910100 · Other Income - Water Other	0.00	0.00	0.00	0.00	0.00	0.00%	
159 7930100 · Other Income - County	0.00	60.18	0.00	60.18	61.00	1.36%	
160 Total 791 · OTHER INCOME	0.00	60.18	0.00	60.18	61.00	1.36%	Assumes no change
161 Total Other Income	1,047,288.13	916,224.95	0.00	1,963,513.08	1,043,283.00	-46.87%	Reduced Tax Rev & loss of one-time Rev
162 Other Expense							
163 796 · Other Expense							
164 7960100 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00%	
165 7965100 · Loan Administrator Fee	0.00	0.00	0.00	0.00	0.00	0.00%	
166 7970100 · Tax Deduction	4,143.89	0.00	0.00	4,143.89	4,144.00	0.00%	
167 7970200 · Tax Deduction - P	0.27	0.00	0.00	0.27	1.00	270.37%	
168 7980100 · Net Incr/Decr in Fair Value	0.00	0.00	0.00	0.00	0.00	0.00%	
169 7990100 · Refund	0.00	0.00	0.00	0.00	0.00	0.00%	
170 Total 796 · Other Expense	4,144.16	0.00	0.00	4,144.16	4,145.00	0.02%	Assumes no change
171 Total Other Expense	4,144.16	0.00	0.00	4,144.16	4,145.00	0.02%	Assumes no change
172 Net Non-Operational Income	1,043,143.98	916,224.95	0.00	1,959,368.92	1,039,138.00	-46.97%	
Net Income	1,043,143.98	686,072.18	(14,202.59)	1,715,013.57	766,828.96	-55.29%	

PROJECTS 2010/2011

**Phelan Piñon Hills Community Services District
Budget 2010/2011**

PROJECT LIST

PROJECT	DESCRIPTION/LOCATION	ESTIMATE 2010/2011
1 * Adjudication of Water Rights		200,000.00
2 * Masterplan		180,000.00
3 * Administrative Office	Permits, and Preliminary Design	500,000.00
4 Well Rehabs	Rehabilitation of wells	500,000.00
5 Booster Rehabilitation	Rehabilitation of booster pumps	50,000.00
6 Level Control & Pump Valves	Possible rebuilds of equipment	10,000.00
7 PRV Stations	Inspect and possible rebuild of 30 stations	15,000.00
8 Tank Rehabs	Rehab as per inspection reports	450,000.00
9 Emergency by-pass PRVs	Inspect and possible rebuild of 14+ PRV's	35,000.00
10 SCADA	Upgrade of 6 of the remaining sites	60,000.00
11 Emergency Power Plugs	Install emergency power plugs at 4 sites	75,000.00
12 ** Site 2B Upgrade	New Buildings, boosters, cans, plumbing & elect.	350,000.00
13 ** Mainline	12" mainline from well 12 to 14	200,000.00
14 * GIS/Mapping	Convert GIS and mapping to new system	50,000.00
		<u>\$ 2,675,000.00</u>
15 * Pinon Hills Park	Improvements	175,000.00
		<u>175,000.00</u>
	TOTAL PROJECTS	2,850,000.00

*Carry over from prior year budget

**Pending Masterplan completion to determine necessary upgrades

CAPITAL PURCHASES

**Phelan Piñon Hills Community Services District
Budget 2010/2011**

CAPITAL PURCHASES

DESCRIPTION		
1	WATER OPERATIONS	
2		
3		
4		
5		
6		
7		
8		
9	TOTAL WATER OPERATIONS	0.00
10	METER MAINTENANCE/CONSERVATION	
11	GIS Unit	5,000.00
12		
13		
14		
15		
16		
17		
18	TOTAL METER MAINTENANCE/CONSERVATION	5,000.00
19	VEHICLES:	
20		
21		
22		
23		
24		
25		
26		
27		
28	TOTAL VEHICLE & EQUIPMENT	0.00
29	ENGINEERING	
30	H2O net Software - New software purchase incl. 1st year maint	7,000.00
31	Nobel - GIS Support Software - new software for GIS conversion/interface	6,000.00
32		
33		
34		
35		
36		
37		
38	TOTAL ENGINEERING	13,000.00
39	OFFICE	
40	COMPUTER EQUIPMENT:	
41	District Operation Software: Financial, Billing and Operations	250,000.00
42		
43		
44		
45		
46		
47		
48	TOTAL OFFICE	250,000.00
49	TOTAL CAPITAL PURCHASES	\$ 268,000.00

CASH FLOW

**Phelan Piñon Hills Community Services District
Budget 2010/2011**

CASH FLOW PROJECTIONS					
	OPERATIONAL ACTIVITIES				
		Net Profit (Loss) 2010/2011	\$ (966,032.00)		
		Depreciation	817,500.00		
		Cash available from operations 2010/2011	\$ (148,532.00)		
	INVESTMENT ACTIVITIES				
		Projects 2010/2011	\$ (2,850,000.00)		
		Capital Purchases 2010/2011	(268,000.00)		
		Total Investment Activity 2010/2011	\$ (3,118,000.00)		
	FINANCE ACTIVITIES				
		CIEDB Loan	\$ (230,000.00)		
		Total Finance Activity 2010/2011	\$ (230,000.00)		
	NET CASH FROM 2010/2011 ACTIVITIES			\$ (3,496,532.00)	
	CASH IN BANK				
		Cash in Bank Beginning Balance	\$ 13,000,000.00		
		Board Approved Reserves*	12,270,000.00		
		Cash Available for 2010/2011 Activities		\$ 730,000.00	
	SURPLUS (DEFICIT)			\$ (2,766,532.00)	