

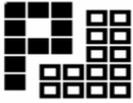
CITY OF LAKEPORT
AND
CITY OF LAKEPORT MUNICIPAL
SEWER DISTRICT



WASTEWATER RATE STUDY
Draft
September 11, 2007



Parsons & Associates



Parsons & Associates

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September 11, 2007

Mr. Jerry Gillham
 City Manager
 City of Lakeport
 225 Park Street
 Lakeport, CA 95453

Re: Wastewater Rate Study-Draft Report

Dear Mr. Gillham:

Parsons & Associates was retained by the City to develop the *Wastewater Rate Study*. The City is looking to strengthen the fund and provide equitable rates that will support the proposed new bonds totaling \$2.5 million in capital improvements projects and repay the Water and Redevelopment funds for interim financing. The capital improvement projects were mandated by the Regional Water Quality Control Board, Central Valley Region and the City has these projects under construction. These CIP projects should satisfy the Cease and Desist Order No. R5-2007-0010. The proposed wastewater rates evaluated here have satisfied the following issues:

- How much of an increase is needed in the rates to support the new Revenue Bonds 2007A Series including the required debt service ratio;
- Have the projected O&M budgets accounted for increased costs relative to the new facilities;
- Have the budgets projected costs for the mandated the monitoring program (as part of the Cease and Desist Order) and; how much will the program affect rates; and what customers should pay for the monitoring program;
- How are the three (3) new monitoring wells going to be paid for?
- Should the County help pay a share of the new revenue bonds?
- Are existing annual operating reserve funds adequate and how will they change in future years?
- Are existing wastewater rates equitable and what are the rates based on a cost of service analysis?;

The study's Executive Summary describes our findings briefly based on the full extent of the study. It also includes our recommendations based on the study's findings.

I will be attending the City's September 18th Council meeting to present this report and answer questions regarding this study. If the proposed rates are adopted at that meeting, the required

(Prop 218) public notice period begins and I understand that the 45 days would put the end date at November 2nd.

I hope that this study enables the City to adopt the proposed sewer rate increase in order to allow the sale of the proposed new Revenue Bonds. The sale is expected to take place in mid-November through Henderson Capital Partners, LLC.

Also included in this study is a survey of Lake County and state-wide wastewater rates for your information.

This study has been prepared using “generally accepted” financial and engineering principles. The City’s financial, budgeting and engineering information were the primary sources for much of the work contained in this study. Prior to any final implementation of the proposed rates, we recommend that the City have its legal counsel review the report to ensure compliance with California law and that the proposed rates be test run to assure that the projected revenues will in fact be recovered.

Parsons & Associates appreciates the opportunity to assist the City in this matter. We also would like to thank you and your staff for the excellent assistance provided to us. I look forward to discussing the report with you and others at the City.

Sincerely,

Joy Parsons
President
Parsons & Associates
Enclosure

Executive Summary

Purpose

The purpose of the Wastewater Rate Study is to:

- Insure compliance with federal and state regulations covering user charges (40 CRF 35.2208)
- Analyze and project the City's revenues and revenue requirements;
- Include pooled bonds as the financing option for the Cease and Desist Order mandated capital improvement projects as adopted by the City;
- Meet the financial requirements of the existing City of Lakeport Municipal Sewer District No. 1 (CLMSD) costs for the collection system, treatment, and disposal;
- Project FY 08-13 budgets and develop a full cost of service for the sewer service charges that pay for all appropriate annual operating costs and provide for the debt coverage required;
- Propose the sewer service charges that include the proposed new bond service for the City's adopted Capital Improvement Program projects for the FY 07-08 thru FY 12-13;
- Prepare a cost of service analysis to assure that customers are paying a fair share of costs based on usage and proportionate contributions to the wastewater facilities;
- Review the existing sewer service charge structures and propose any changes that may provide to added equitability based on the new bonds, proposed reserves, added O&M and new monitoring program costs;
- Design a proposed schedule of sewer service charges based on a cost of service that will generate adequate revenue requirements;

The first step of the sewer service charge review is to estimate future revenues of the wastewater system under existing rates and fees. Projections are then made for operating expenses including the City's proposed CIPs. The corresponding revenues are then evaluated to determine if they are adequate to meet the operating expenses and the proposed added bond financing needs. Five years are shown for planning purposes, the current fiscal year (FY 07-08) followed by five years (fiscal years 2008-09 through 2012-13) that were developed by the consultant with input from the City staff.

The second step is a cost of service analysis that distributes expenses in accordance with various customer class demands. The distribution of costs provides for uniform unit costs to all customers with consideration for any special customer usage or needs (there are none known). Customer classifications are then assigned costs of service based on customer demands or loadings to the wastewater facilities. The cost of service analysis provides a guide toward making sewer service charge adjustments for each customer class.

From the results of the cost of service analysis, the final step, rate design, is accomplished.

Scope

The *Wastewater Rate Study* provides a Cash Flow Analysis, Cost of Service Analysis, and Rate Design for the City. The study will:

Analyze and project the City's Wastewater systems' revenues and revenue requirements as developed in the FY 07-08 thru FY 12-13 budget estimates;

Outside funding for the \$2.5 million Capital Improvement Program (Cease and Desist Ordered) will be the pooled bonds as proposed by Henderson Capital Partners, LLC. The annual debt service was provided by Henderson Capital Partners, LLC.

In the cost of service analysis, flow and customer related costs are used to develop unit costs for the required annual revenue. The rates relative to the mandated new monitoring program are shown in two different ways: one method has all customers paying a share of the costs and the second alternative has only those commercial customers that will be monitored will pay for the costs thru their rates.

All proposed rates developed here will meet with the bond requirements and any review that may include the State Water Resources Control Board and legal review. The rates have been developed in order to have the operations fund fully self-supporting as an enterprise fund.

Summary of Findings

The City provided the existing number of wastewater customers by customer category as of August 2007. In addition, the City provided historical new development data that indicates an average of 7 new residential customers are added to the system each year. That information was used to increase the customer data starting in FY 08-09 thru FY 12-13. Customer contributions was estimated using 8 hundred cubic (hcf) feet per month (197 gallons per day) for single family residential customers, and 6 hcf per month (148 gpd) for apartments. Commercial contributions to the wastewater treatment plant were estimated using the estimated annual revenues. The metering at the treatment plant is in the process of being fixed and therefore, no reliable data was available to balance the estimates used for the report. The County data was taken from their billings and verified by the City for accuracy. No infiltration/inflow (I/I) was used nor was any information available for the recreational (and boating) dumping station at the City's Fifth Street boat ramp. Therefore, if no I/I or dumping station is used, these loadings are paid for from all customers. The data used in this report for FY 07-08 was reviewed by the City staff as the best

information available at this time. The usage for the single family and apartment residential customers are those the City presently uses. See Tables 13-18 for the customer information and plant loadings for FY 07-13.

In the unit cost determination tables, flow is used and not BOD and SS because the fixed assets are for flow and there is no major industry or septage receiving station at the wastewater treatment plant. See Tables 19-24 for the unit cost determinations for FY 07-13. Note that the total required revenues come from the Cash Flow Tables 7-12. Tables 25-30 take the unit costs as determined in Tables 19-24 and apply them to the customers' contributions to the wastewater treatment plant as shown in Tables 13-18. Tables 31-36 take the total annual revenues estimated from Tables 25-30 then determines the monthly required revenues from each customer category as well as how much each of the rate components contributes to the monthly rates: customer billing, collection, treatment and disposal, the new Revenue Bonds Series 2007A and the new monitoring program. The option where all customers pay for the monitoring (versus where only the commercial customers that require monitoring would pay) is included. The total projected annual revenues shown in Tables 31-36 match the cash flow Tables 7-12 when the "Total Revenues from Rates" line is compared. These amounts are also the same as used in the Unit Cost Determination Tables 19-24. Table 37 utilizes the total revenue requirements determined from Tables 31-36 and compares the total annual revenues to the existing total annual revenues by customer category. This provides the overall rate adjustment required by each customer category. The total annual revenues matches the "Total Revenues from Rates" as determined from the Cash Flow Tables 7-12. Table 38 summarizes the monthly rates projected for FY 08-09 thru FY 12-13. The commercial rates were based on total projected revenues from the flat monthly rates and the balance of required annual revenues coming from the volume charge when customers use more than 8 hcf water per month. Table 39 summarizes the calculations for the commercial customers rates for FY 08-09 thru FY 12-13. Tables 40-45 summarize the total projected revenues by customer category and how the revenues are "disbursed" or what they pay for: customer billing, collection, treatment, disposal, the new Revenue Bonds Series 2007A, and the new monitoring program. Note that these are the categories used for the unit cost determination. These categories are general in nature in that they reflect expense categories that may need to be evaluated separately for purposes of distributing costs. That is, the existing FmHA debt is included in the collection, treatment and disposal total.

The adopted budget for FY 07-08 formed the basis for the projected budgets FY 08-13. The footnotes for Tables 1-6 indicate how projections were made. For purposes of this study, the budget was distributed into the three funds: Fund 601 (Operating), 602 (Capital) and 301 (All others: neither rates nor fees). This study focuses on rates, therefore, only Fund 601 is used to determine the projected wastewater rates. See the Cash Flow Tables 7-12 for the projected additional rate related revenues needed to satisfy the annual revenue requirements (expenses) as well as the debt coverage ratios required for the new Revenue Bonds Series 2007A. The City provided the cash fund balances as of July 1, 2007. These tables also show how much cash would be carried forward from each fiscal year.

Based on this information, we see the following for the study period as analyzed in this study:

- The projected rate increases are due in great part to the required debt coverage ratio totaling 120 Percent of net revenues when compared to expenses. This is a requirement of the bonds and the projected additional required rate revenues were based on this calculation. The calculations are shown in the Cash Flow Tables.

- Existing sewer rates do not fully support the existing operating expenses including collection system costs, the existing FmHA debt service, and capital. The estimated shortfall for FY 07-08 would total \$103,978. This estimate is based on excluding the projected new debt service and new monitoring program and reflecting only one annual revenue from the County and not two. It also excludes the depreciation and the interest repayment to the Water/Redevelopment funds for the interim financing loan. There were a total of \$204,934 exceptional expenses in Account No. 930.000 Professional/Contractual due to the Cease and Desist Order work effort by the City.
- The next year (FY 08-09) – excluding all new expenses related to the Revenue Bond and monitoring program would disappear but the ending balances (using revenues less expenses only) would total \$78,840.
- The projected FY 07-08 budget was adjusted to include repayment of the Water/Redevelopment, interim financing loan for \$68,530. The interest was based on (the maximum loan amount) \$2.2 million, 6.23 percent interest (the LAIF interest plus 1 percent per the Agreement) for 6 months. It is expected that the Revenue Bond Series 2007A proceeds totaling \$2.5 million would be available by late November 2007.
- The \$2.5 million bond proceeds will be used for \$2.2 million repayment to the Water/Redevelopment Funds plus the cost of the three groundwater monitoring wells and the balance for a contingency in case of unforeseen costs/change orders, etc.
- An overall total revenue increase of 21 percent is required to satisfactorily provide for the following: keep the Operations an enterprise fund – annual revenues are adequate to pay for revenue requirements, adequate annual operating reserves are in place, the new Revenue Bond Series 2007A is paid for and the debt coverage ratio is high enough to complete the bond sale, the new monitoring program is funded as of January 1, 2008. It also provides for increased costs due to the cost of living increases and revenue requirements were inflated annually.
- Revenue requirements were inflated at: salaries – 2 percent, benefits – 5 percent and all other at 3 percent, capital was projected at a fixed amount equal to the FY 07-08 total.
- The operating reserves are estimated at the following: FY 07-08 = \$383,906, FY 08-09 = \$351,336, FY 09-10 = \$361,639, FY 10-11 = \$372,295, FY 11-12 = \$383,317 and FY 12-13 = \$394,720. The operating reserves are relatively stable in that the high and low amounts are within 12 percent of one another during the six years. If the rates fully support the required annual revenue requirements, these reserves can be left in place and will accumulate. An added benefit is that the cash balances generate interest income.
- The debt service coverage ratios range from a low of 120 percent in FY 07-08 to a high of 257 percent by FY 12-13. The 120 percent is a minimum for the bond requirements but more than the 120 percent is better.
- The projected (overall) rate increases are as follows: FY 07-08 = 21.0 percent if the rates are increased by November 1st; FY 08-09 = 5.9 percent; FY 09-10 = 3.0 percent, FY 10-11 = 3.3 percent, FY 11-12 = 3.1 percent and FY 12-13 = 3.0 percent.
- Although the overall rate increases are those as described above, certain customer categories will experience increases that are different than those described due to the cost

of service analysis. The consultant was unable to determine how the existing rates were determined for comparison. However, using the cost of service rate projections and the existing rates, the following monthly rates and associated rate increases are projected:

CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Rate Summary Based on Cost of Service
FY 2007-13

<u>Customer Classification</u>	Existing Sewer User Rates		Projected Rates				
	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<u>Residential</u>							
Single Family Residential [1]	\$ 31.61	\$ 39.57	\$ 41.77	\$ 42.93	\$ 44.25	\$ 45.52	\$ 46.79
Apartments	\$ 23.72	\$ 30.50	\$ 32.18	\$ 33.08	\$ 34.09	\$ 35.07	\$ 36.05
<u>Commercial</u>							
Flat Monthly Rates	\$ 31.61	\$ 39.57	\$ 41.77	\$ 42.93	\$ 44.25	\$ 45.52	\$ 46.79
Plus Volume Chg.>8 hcf	\$ 3.18	\$ 4.52	\$ 4.79	\$ 4.92	\$ 5.07	\$ 5.22	\$ 5.36
Legacy School	\$ 15.81	\$ 16.92	\$ 17.80	\$ 18.30	\$ 18.86	\$ 19.40	\$ 19.95
County (Comparing Annual)	\$ 104,235	\$ 107,214	\$ 113,443	\$ 116,598	\$ 120,201	\$ 123,652	\$ 127,085

[1] Single Family Residential customers include Single-Dwelling Unit Residential Customers, duplexes, triplexes, and mobile homes.

- Although it would appear that an across the board rate increase totaling 21 percent would serve the same purpose (generate enough revenues), the consultant strongly advises against this for the following reasons: according to the State, the City received a Clean Water Grant in the past and therefore must adhere to grant conditions that include rate development that assures equitable distribution of costs and the recovery of those costs. The cost of service developed in this study is based on those requirements and will meet any questions from the State as well as any customer questions based on the study's rate development methodology. As we do not have the detail on how the existing rates were developed, they can not be assumed to be equitable relative to the existing budget.
- If the new monitoring program was not paid by all customers, the FY 07-08 rates would be the following:

CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Rate Summary Based on Commercial
 Monitored Customers Paying for Program Costs
 FY 2007-08

Single Family Residential	\$38.42 per month
Apartments	\$29.64 per month
Commercial- Not monitored	\$38.42 per month plus \$ 4.52 per hcf > 8 hcf/month
Commercial- Monitored [1]	\$70.64 per month plus \$ 4.52 per hcf > 8 hcf/month
Legacy School	\$16.62 per month
County	\$104,890 per year

[1] Based on estimated 90 monitored customers. The monitoring program are put into the fixed monthly rates to assure revenues are generated to cover the cost of the program.

The consultant has shown the proposed monitoring program being paid for only from the 90 estimated commercial customers requiring the monitoring. Both methods can be supported from a cost of service basis: when all customers pay, all customers are receiving a benefit from the monitoring program. When only those commercial customers requiring the monitoring pay, they pay because they necessitate the expense. The City has this option to decide which of the rate structures they prefer. If the City decides on the commercial customers paying for the program, the consultant will develop the remaining required tables or modify the tables already presented here.

- Infiltration and Inflow I/I is estimated by the City staff to be in the range of 60 million gallons per year. As the plant data was unreliable (the City is in the process of correcting the meter/calibrations), I/I was not used as a contribution to the plant nor were customers charged for the I/I. This should be factored into the plant loadings in the future once the plant data can be used. I/I costs would be shared on the same basis as the customer service costs: on a uniform cost per customer basis and not flow.

Recommendations

Based on our review and projections through the study period, we propose the following:

- Accept this report and adopt its recommendations;

- Accept that the wastewater operations fund must be self-supporting (as an Enterprise Fund); self-supporting requires that all operations and maintenance costs are paid from rate customers, mandated debt related to the Revenue Bond Series 2007A are fully supported for from rates, (cash reserves can not be used to develop the debt coverage ratio). This should help guarantee continued, uninterrupted service to the community as well as meeting health standards enforced by the State and the associated agencies that issued the City its recent Cease and Desist Order;
- Increase wastewater rates as shown as soon as possible relative to Prop 218 requirements (that include required customers' 45 day notices, etc.); If the rates are adopted September 18 and the 45 days start with the next day Notice, we estimate that November 3 would be the end of the 45 day notice period.
- Continue working with Henderson Capital Partners, LLC to be ready for their next bond pool sale (estimated to be in mid-November 2007);

Comparative Sewer Charges and Fees

Tables 46 and 47 compare monthly single family residential sewer service charges and connection fees in Lake County.

A number of issues affect wastewater charges. Some key issues that affect rates and fees (increases and decreases) include:

- Inflation/deflation
- New projects
- Regulatory requirements
- Property tax revenues
- Changing administrative costs
- Changing debt/loan requirements
- Change in customers served or service area
- Customer usage pattern changes
- Conservation efforts
- Other issues:
 - Low income rates
 - Senior citizen rates
 - Loss/addition of major industry
 - Changes in growth patterns
 - Regionalization of facilities
 - Combination of factors

Comparisons made from agency to agency for wastewater service charges and fees will not answer the complex issues that affect rates and fees. It will only answer the question, given a specific amount of wastewater usage, how much could a single-family residential customer expect to pay for their monthly bill.

The following comparative survey also does not answer when the next increase will come and how much will it total. Certain cities on the survey indicated that they were in the process of increasing charges or were expecting rates to increase.

Table 46
Summary of Single Family Residential Wastewater Charges and Fees
Lake County, California

City/ Agency	Monthly Single Family Residential Service Charge	Connection Fee	Level of Treatment
Clearlake Oaks County W. D. – Area A	\$26.90	\$2,500	3
Clearlake Oaks County W. D. – Area B	\$28.25	\$3,250	3
Hidden Valley Lake Community Service District	\$41.00	\$100	5
Lake County Special Districts:			
LACOSAN #1	\$21.29		
LACOSAN #3	\$22.10		
Middletown	\$16.30	\$4,132	3
So. Lakeport-Reeves	\$33.69		
Corinthian Bay	\$20.00		
Finley	\$32.12		
No. Lakeport	\$22.10		
Paradise	\$22.10		
Kono Tayee	\$22.10		
Kelseyville	\$12.31	\$4,132	3
Soda Bay			
Kelseyville County Waterworks District #3	\$11.15		
Lake County S. D. – Clearlake, Lowe	\$20.63	\$4,139	3
Lake County S. D. – Nice, Lucerne, K	\$21.41	\$4,132	3
City of Lakeport Municipal Sewer District	\$31.61	\$5,000	3

Source: SWRCB-06-07 Survey and City of Lakeport (updates)

Level of Treatment: 3= Secondary Treatment; 4= Advanced secondary or secondary with some tertiary; 5= Tertiary treatment

The actual typical wastewater discharged per single-family residential household will vary from agency to agency.

Lake County single-family residential charges for those compared here average \$25.32 per month. The average sewer service charges in the state of California in FY 06-07 totaled \$36.92 per month for rates not based on BOD/SS loadings with secondary treatment; this is 20 percent

more than the City's existing charges. The City's existing sewer service charges (\$31.61/month) are almost 28 percent higher than the average Lake County's charges (if the survey is current).

The California State Water Resources Control Board, Clean Water Programs Division bi-annually compiles and publishes a state-wide sewer service charge summary. Table 47 is extracted from the current survey to provide a comparison of the City's residential charge of \$31.61 per month with rates charged by other similar agencies in the State in FY 06-07.

Table 47
 FY 2006-07 STATE-WIDE
 MONTHLY SEWER USER CHARGE SUMMARY
 FOR SINGLE FAMILY DWELLINGS
 (Compared to the City's existing rate: \$31.61/month)

	No. of Agencies	Average	Median	Lowest	Highest
BY POPULATION (Grant Funded)					
Population 1,000- 9,999	175	\$29.97	\$28.00	Not available	\$89.58
BY TREATMENT LEVEL					
(Secondary)	264	\$32.21	\$26.82	Not available	\$231.92
BY COUNTY					
Lake	8	\$24.66	\$21.41	\$11.15	\$41.00

Tables 1-45

REFERENCES

Proposed City of Lakeport Municipal Sewer District (CLMSD) Annual Budget, Fiscal Year 2007-08 (as revised _____);

“Exhibit A” - \$5,196,270 Improvement Bond, City of Lakeport, Municipal Sewer District No. 1, South Assessment District – 91-1, Series 1993-1 – bond repayment schedule;

Quarterly billings for the County AD 9-1 & 9-3 (all of 2006) and First Quarter, 2007;

City of Lakeport, Resolution No. 2268 (2006) Sewer Rates, Fees and Charges;

City of Lakeport, Resolution No. 2302 and LRA No. 28 (2007)-Authorizing Inter Fund Borrowing;

California Regional Water Quality Control Board Central Valley Region – Order No. R5-2007-0010 – Cease and Desist Order;

Pace Civil, Inc. proposal for design engineering services with project descriptions (to meet Cease and Desist Order requirements); Accepted bid totaling \$2,163,690 from TerraCon Pipelines, Inc.;

City’s Staffing Analysis Report CLMSD 2007, dated July 31, 2007;

Detailed Salaries/Benefits by Employee for Direct and General Fund allocations – FY 07-08;

Detailed Capital Expenditure Plan for Equipment, Vehicles, Office Equipment/Furniture, Shop and Other, and shared equipment from “Utilities” - FY 07-11;

Wastewater Treatment Plant Loadings, Monthly Influent Monitoring reports, July 2006- June 2007;

State Water Resources Control Board, Clean Water Programs Division, “Wastewater User Charge Survey Report, FY 2006-07”, excerpts;

Schedule of projected loan repayment provided by Henderson Capital Partners, LLC, Ms. Mimi Henderson;

Building Permit History, data from January 2000-March 2007; and

City’s web site for information on the City

APPENDICES

Appendix A
Appendix B
Appendix C

Appendix A

Appendix B

Appendix C

Table 1
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 07-08 Proposed	Operating (Rates)	Capital (Exp.Fund)	Other (Not Rates/Fees)
<u>Revenues:</u>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,200	1,200	-	-
750.501 Interest Earnings	36,690	11,477	9,082	16,131
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,246,000	1,246,000	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	208,469	208,469	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	29,649	-	29,649	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	7,923	-	-	7,923
Total Revenues	\$ 2,046,636	\$ 1,529,529	\$ 38,731	\$ 478,376
<u>Expenditures:</u>				
910.000 Salaries	\$ 466,775	\$ 466,775	\$ -	\$ -
911.000 Benefits	215,686	215,686	-	-
912.000 Part Time Employee Salaries	2,500	2,500	-	-
915.000 Overtime Pay	7,500	7,500	-	-
915.001 Standby	4,320	4,320	-	-
916.000 Retiree Health Insurance	32,000	32,000	-	-
Total Salaries and Benefits	\$ 728,781	\$ 728,781	\$ -	\$ -
920.000 Electricity and Propane	\$ 177,683	\$ 177,683	\$ -	\$ -
921.000 Telephone	10,528	10,528	-	-
922.000 Advertising & Public Notices	3,000	3,000	-	-
923.000 Postage	6,000	6,000	-	-
924.000 Office Supplies	2,200	2,200	-	-
925.000 Gasoline and Oil	13,855	13,855	-	-
926.000 Vehicle Maintenance	8,050	8,050	-	-
927.000 Equipment Maintenance	26,915	26,915	-	-
928.000 Special Dept. Supplies	44,850	44,850	-	-
928.003 CLMSD South Assessments	-	-	-	-

Table 1
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 07-08 Proposed	Operating (Rates)	Capital (Exp.Fund)	Other (Not Rates/Fees)
929.000 Equipment Rents and Leases	2,450	2,450	-	-
929.001 Office Rent/Maint & City Council	-	-	-	-
930.000 Professional/Contractual Svcs.	330,641	330,641	-	-
930.002 Professional Svcs-Eng/Planning	6,000	6,000	-	-
930.003 Professional Svcs-Public Works	-	-	-	-
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767
931.000 Dues and Subscriptions	1,870	1,870	-	-
932.000 Insurance and Surety Bonds	88,000	88,000	-	-
933.000 Travel and Training	6,800	6,800	-	-
940.000 Property Taxes	3,000	3,000	-	-
942.000 Depreciation Expense	-	-	-	-
950.000 Debt Service	-	-	-	-
950.001 Assessment Dist 91-1 Principal	88,563	-	-	88,563
951.001 Assessment Dist 91-1 Interest	211,316	-	-	211,316
952.001 Assessment Dist 91-1 Admin.	28,065	-	-	28,065
950.003 FHA Sewer Rev Bond Principal	15,000	15,000	-	-
951.003 FHA Sewer Rev Bond Interest	13,450	13,450	-	-
Total Operating Expenses	\$ 1,179,003	\$ 760,292	\$ -	\$ 418,711
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -
970.000 Shop/Other Equipment	11,600	11,600	-	-
980.000 Office Equipment/Furnishings	1,600	1,600	-	-
990.000 Land, Structures and Improvements	27,000	27,000	-	-
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -
ESTIMATED NEW EXPENSES				
Proposed-WW Rev. Bonds, 2007A	\$ 50,738	\$ 50,738	\$ -	\$ -
Est. Interest/Redevelopment Loan	68,530	68,530	-	-
New Monitoring Program-Salaries	24,000	24,000	-	-
New Monitoring Program-Benefits	10,800	10,800	-	-
Total, New Expenses	\$ 154,068	\$ 154,068	\$ -	\$ -
Total Expenditures	\$ 2,102,052	\$ 1,683,341	\$ -	\$ 418,711
Revenues Less Expenditures	\$ (55,416)	\$ (153,812)	\$ 38,731	\$ 59,665

Minimum Operating Reserve Balance (90 days):	\$ 383,906
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Table 2
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 08-09 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
<i>Revenues:</i>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,265	1,265	-	-
750.501 Interest Earnings	71,105	22,616	17,639	30,850
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,248,655	1,248,655	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	104,235	104,235	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	60,000	-	60,000	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	<u>7,923</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Total Revenues	\$ 2,009,887	\$ 1,439,154	\$ 77,639	\$ 493,095
<i>Expenditures:</i>				
910.000 Salaries	\$ 476,111	\$ 476,111	\$ -	\$ -
911.000 Benefits	226,470	226,470	-	-
912.000 Part Time Employee Salaries	2,550	2,550	-	-
915.000 Overtime Pay	7,650	7,650	-	-
915.001 Standby	4,406	4,406	-	-
916.000 Retiree Health Insurance	<u>33,600</u>	<u>33,600</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	\$ 750,787	\$ 750,787	\$ -	\$ -
920.000 Electricity and Propane	\$ 183,013	\$ 183,013	\$ -	\$ -
921.000 Telephone	10,844	10,844	-	-
922.000 Advertising & Public Notices	3,090	3,090	-	-
923.000 Postage	6,180	6,180	-	-
924.000 Office Supplies	2,266	2,266	-	-
925.000 Gasoline and Oil	14,271	14,271	-	-
926.000 Vehicle Maintenance	8,292	8,292	-	-
927.000 Equipment Maintenance	27,722	27,722	-	-
928.000 Special Dept. Supplies	46,196	46,196	-	-
928.003 CLMSD South Assessments	-	-	-	-

Table 2
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account <u>Number</u>	FY 08-09 <u>Estimate</u>	Operating <u>(Rates)</u>	Capital <u>(Fees)</u>	Other <u>(Not Rates/Fees)</u>
929.000 Equipment Rents and Leases	2,524	2,524	-	-
929.001 Office Rent/Maint & City Council	-	-	-	-
930.000 Professional/Contractual Svcs.	129,478	129,478	-	-
930.002 Professional Svcs-Eng/Planning	6,180	6,180	-	-
930.003 Professional Svcs-Public Works	-	-	-	-
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767
931.000 Dues and Subscriptions	1,926	1,926	-	-
932.000 Insurance and Surety Bonds	90,640	90,640	-	-
933.000 Travel and Training	7,004	7,004	-	-
940.000 Property Taxes	3,090	3,090	-	-
942.000 Depreciation Expense	-	-	-	-
950.000 Debt Service	-	-	-	-
950.001 Assessment Dist 91-1 Principal	90,000	-	-	90,000
951.001 Assessment Dist 91-1 Interest	211,000	-	-	211,000
952.001 Assessment Dist 91-1 Admin.	15,000	-	-	15,000
950.003 FHA Sewer Rev Bond Principal	18,000	18,000	-	-
951.003 FHA Sewer Rev Bond Interest	<u>11,100</u>	<u>11,100</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	\$ 978,582	\$ 571,815	\$ -	\$ 406,767
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -
970.000 Shop/Other Equipment	11,600	11,600	-	-
980.000 Office Equipment/Furnishings	1,600	1,600	-	-
990.000 Land, Structures and Improvements	<u>27,000</u>	<u>27,000</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -
ESTIMATED NEW EXPENSES				
Proposed-WW Rev. Bonds, 2007A	\$ 175,780	\$ 175,780	\$ -	\$ -
Est. Interest/Redevelopment Loan	-	-	-	-
New Monitoring Program-Salaries	48,960	48,960	-	-
New Monitoring Program-Benefits	<u>22,680</u>	<u>22,680</u>	<u>-</u>	<u>-</u>
Total, New Expenses	\$ 247,420	\$ 247,420	\$ -	\$ -
Total Expenditures	\$ 2,016,989	\$ 1,610,222	\$ -	\$ 406,767
Revenues Less Expenditures	\$ (7,102)	\$ (171,069)	\$ 77,639	\$ 86,328
Minimum Operating Reserve Balance (90 days):				
		\$ 351,336		

Table 3
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 09-10 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
<i>Revenues:</i>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,265	1,265	-	-
750.501 Interest Earnings	92,124	35,060	21,700	35,365
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,251,310	1,251,310	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	104,235	104,235	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	70,000	-	70,000	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	<u>7,923</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Total Revenues	\$ 2,043,562	\$ 1,454,253	\$ 91,700	\$ 497,610
<i>Expenditures:</i>				
910.000 Salaries	\$ 485,633	\$ 485,633	\$ -	\$ -
911.000 Benefits	237,794	237,794	-	-
912.000 Part Time Employee Salaries	2,601	2,601	-	-
915.000 Overtime Pay	7,803	7,803	-	-
915.001 Standby	4,495	4,495	-	-
916.000 Retiree Health Insurance	<u>35,280</u>	<u>35,280</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	\$ 773,605	\$ 773,605	\$ -	\$ -
920.000 Electricity and Propane	\$ 188,504	\$ 188,504	\$ -	\$ -
921.000 Telephone	11,169	11,169	-	-
922.000 Advertising & Public Notices	3,183	3,183	-	-
923.000 Postage	6,365	6,365	-	-
924.000 Office Supplies	2,334	2,334	-	-
925.000 Gasoline and Oil	14,699	14,699	-	-
926.000 Vehicle Maintenance	8,540	8,540	-	-
927.000 Equipment Maintenance	28,554	28,554	-	-
928.000 Special Dept. Supplies	47,581	47,581	-	-
928.003 CLMSD South Assessments	-	-	-	-

Table 3
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 09-10 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)		
929.000 Equipment Rents and Leases	2,599	2,599	-	-		
929.001 Office Rent/Maint & City Council	-	-	-	-		
930.000 Professional/Contractual Svcs.	133,363	133,363	-	-		
930.002 Professional Svcs-Eng/Planning	6,365	6,365	-	-		
930.003 Professional Svcs-Public Works	-	-	-	-		
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767		
931.000 Dues and Subscriptions	1,984	1,984	-	-		
932.000 Insurance and Surety Bonds	93,359	93,359	-	-		
933.000 Travel and Training	7,214	7,214	-	-		
940.000 Property Taxes	3,183	3,183	-	-		
942.000 Depreciation Expense	-	-	-	-		
950.000 Debt Service	-	-	-	-		
950.001 Assessment Dist 91-1 Principal	95,000	-	-	95,000		
951.001 Assessment Dist 91-1 Interest	206,375	-	-	206,375		
952.001 Assessment Dist 91-1 Admin.	15,000	-	-	15,000		
950.003 FHA Sewer Rev Bond Principal	18,000	18,000	-	-		
951.003 FHA Sewer Rev Bond Interest	<u>10,200</u>	<u>10,200</u>	<u>-</u>	<u>-</u>		
Total Operating Expenses	\$ 994,338	\$ 587,197	\$ -	\$ 407,142		
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -		
970.000 Shop/Other Equipment	11,600	11,600	-	-		
980.000 Office Equipment/Furnishings	1,600	1,600	-	-		
990.000 Land, Structures and Improvements	<u>27,000</u>	<u>27,000</u>	<u>-</u>	<u>-</u>		
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -		
ESTIMATED NEW EXPENSES						
Proposed-WW Rev. Bonds, 2007A	\$ 163,969	\$ 163,969	\$ -	\$ -		
Est. Interest/Redevelopment Loan	-	-	-	-		
New Monitoring Program-Salaries	49,939	49,939	-	-		
New Monitoring Program-Benefits	<u>23,814</u>	<u>23,814</u>	<u>-</u>	<u>-</u>		
Total, New Expenses	\$ 237,722	\$ 237,722	\$ -	\$ -		
Total Expenditures	\$ 2,045,866	\$ 1,638,724	\$ -	\$ 407,142		
Revenues Less Expenditures	\$ (2,304)	\$ (184,471)	\$ 91,700	\$ 90,468		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding-left: 20px;">Minimum Operating Reserve Balance (90 days):</td> <td style="width: 50%; text-align: right;">\$ 361,639</td> </tr> </table>					Minimum Operating Reserve Balance (90 days):	\$ 361,639
Minimum Operating Reserve Balance (90 days):	\$ 361,639					

Table 4
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Department 4020/4040
 Existing and Projected Budgets
 FY 2007-08 thru FY 2012-13
 Exclusive of Rate and Fee Increases

Account Number	FY 10-11 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
<u>Revenues:</u>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,265	1,265	-	-
750.501 Interest Earnings	116,009	49,417	26,495	40,096
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,253,966	1,253,966	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	104,235	104,235	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	70,000	-	70,000	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	<u>7,923</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Total Revenues	\$ 2,070,102	\$ 1,471,266	\$ 96,495	\$ 502,341

<u>Expenditures:</u>				
910.000 Salaries	\$ 495,345	\$ 495,345	\$ -	\$ -
911.000 Benefits	249,684	249,684	-	-
912.000 Part Time Employee Salaries	2,653	2,653	-	-
915.000 Overtime Pay	7,959	7,959	-	-
915.001 Standby	4,584	4,584	-	-
916.000 Retiree Health Insurance	<u>37,044</u>	<u>37,044</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	\$ 797,269	\$ 797,269	\$ -	\$ -

920.000 Electricity and Propane	\$ 194,159	194,159	-	-
921.000 Telephone	11,504	11,504	-	-
922.000 Advertising & Public Notices	3,278	3,278	-	-
923.000 Postage	6,556	6,556	-	-
924.000 Office Supplies	2,404	2,404	-	-
925.000 Gasoline and Oil	15,140	15,140	-	-
926.000 Vehicle Maintenance	8,796	8,796	-	-
927.000 Equipment Maintenance	29,411	29,411	-	-
928.000 Special Dept. Supplies	49,009	49,009	-	-
928.003 CLMSD South Assessments	-	-	-	-

- Parsons & Associates

Table 4
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 10-11 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
929.000 Equipment Rents and Leases	2,677	2,677	-	-
929.001 Office Rent/Maint & City Council	-	-	-	-
930.000 Professional/Contractual Svcs.	137,363	137,363	-	-
930.002 Professional Svcs-Eng/Planning	6,556	6,556	-	-
930.003 Professional Svcs-Public Works	-	-	-	-
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767
931.000 Dues and Subscriptions	2,043	2,043	-	-
932.000 Insurance and Surety Bonds	96,160	96,160	-	-
933.000 Travel and Training	7,431	7,431	-	-
940.000 Property Taxes	3,278	3,278	-	-
942.000 Depreciation Expense	-	-	-	-
950.000 Debt Service	-	-	-	-
950.001 Assessment Dist 91-1 Principal	100,000	-	-	100,000
951.001 Assessment Dist 91-1 Interest	201,500	-	-	201,500
952.001 Assessment Dist 91-1 Admin.	15,000	-	-	15,000
950.003 FHA Sewer Rev Bond Principal	19,000	19,000	-	-
951.003 FHA Sewer Rev Bond Interest	9,300	9,300	-	-
Total Operating Expenses	\$ 1,011,333	\$ 604,067	\$ -	\$ 407,267
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -
970.000 Shop/Other Equipment	11,600	11,600	-	-
980.000 Office Equipment/Furnishings	1,600	1,600	-	-
990.000 Land, Structures and Improvements	27,000	27,000	-	-
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -
ESTIMATED NEW EXPENSES				
Proposed-WW Rev. Bonds, 2007A	\$ 162,315	\$ 162,315	\$ -	\$ -
Est. Interest/Redevelopment Loan	-	-	-	\$ -
New Monitoring Program-Salaries	50,938	50,938	-	-
New Monitoring Program-Benefits	25,005	25,005	-	-
Total, New Expenses	\$ 238,258	\$ 238,258	\$ -	\$ -
Total Expenditures	\$ 2,087,060	\$ 1,679,794	\$ -	\$ 407,267
Revenues Less Expenditures	\$ (16,958)	\$ (208,528)	\$ 96,495	\$ 95,074
Minimum Operating Reserve Balance (90 days):		\$ 372,295		

Table 5
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 11-12 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
<i>Revenues:</i>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,265	1,265	-	-
750.501 Interest Earnings	142,109	65,498	31,542	45,069
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,256,621	1,256,621	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	104,235	104,235	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	70,000	-	70,000	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	<u>7,923</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Total Revenues	\$ 2,098,857	\$ 1,490,002	\$ 101,542	\$ 507,314
<i>Expenditures:</i>				
910.000 Salaries	\$ 505,252	\$ 505,252	\$ -	\$ -
911.000 Benefits	262,168	262,168	-	-
912.000 Part Time Employee Salaries	2,706	2,706	-	-
915.000 Overtime Pay	8,118	8,118	-	-
915.001 Standby	4,676	4,676	-	-
916.000 Retiree Health Insurance	<u>38,896</u>	<u>38,896</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	\$ 821,817	\$ 821,817	\$ -	\$ -
920.000 Electricity and Propane	\$ 199,984	199,984	-	-
921.000 Telephone	11,849	11,849	-	-
922.000 Advertising & Public Notices	3,377	3,377	-	-
923.000 Postage	6,753	6,753	-	-
924.000 Office Supplies	2,476	2,476	-	-
925.000 Gasoline and Oil	15,594	15,594	-	-
926.000 Vehicle Maintenance	9,060	9,060	-	-
927.000 Equipment Maintenance	30,293	30,293	-	-
928.000 Special Dept. Supplies	50,479	50,479	-	-
928.003 CLMSD South Assessments	-	-	-	-

Table 5
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 11-12 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
929.000 Equipment Rents and Leases	2,757	2,757	-	-
929.001 Office Rent/Maint & City Council	-	-	-	-
930.000 Professional/Contractual Svcs.	141,484	141,484	-	-
930.002 Professional Svcs-Eng/Planning	6,753	6,753	-	-
930.003 Professional Svcs-Public Works	-	-	-	-
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767
931.000 Dues and Subscriptions	2,105	2,105	-	-
932.000 Insurance and Surety Bonds	99,045	99,045	-	-
933.000 Travel and Training	7,653	7,653	-	-
940.000 Property Taxes	3,377	3,377	-	-
942.000 Depreciation Expense	-	-	-	-
950.000 Debt Service	-	-	-	-
950.001 Assessment Dist 91-1 Principal	105,000	-	-	105,000
951.001 Assessment Dist 91-1 Interest	196,375	-	-	196,375
952.001 Assessment Dist 91-1 Admin.	15,000	-	-	15,000
950.003 FHA Sewer Rev Bond Principal	20,000	20,000	-	-
951.003 FHA Sewer Rev Bond Interest	<u>8,350</u>	<u>8,350</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	\$ 1,028,531	\$ 621,390	\$ -	\$ 407,142
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -
970.000 Shop/Other Equipment	11,600	11,600	-	-
980.000 Office Equipment/Furnishings	1,600	1,600	-	-
990.000 Land, Structures and Improvements	<u>27,000</u>	<u>27,000</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -
ESTIMATED NEW EXPENSES				
Proposed-WW Rev. Bonds, 2007A	\$ 165,532	\$ 165,532	\$ -	\$ -
Est. Interest/Redevelopment Loan	-	-	-	-
New Monitoring Program-Salaries	51,957	51,957	-	-
New Monitoring Program-Benefits	<u>26,255</u>	<u>26,255</u>	<u>-</u>	<u>-</u>
Total, New Expenses	\$ 243,744	\$ 243,744	\$ -	\$ -
Total Expenditures	\$ 2,134,292	\$ 1,727,150	\$ -	\$ 407,142
Revenues Less Expenditures	\$ (35,434)	\$ (237,148)	\$ 101,542	\$ 100,172
Minimum Operating Reserve Balance (90 days):		\$ 383,317		

Table 6
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Department 4020/4040
 Existing and Projected Budgets
 FY 2007-08 thru FY 2012-13
 Exclusive of Rate and Fee Increases

Account Number	FY 12-13 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
<u>Revenues:</u>				
700.001 Property Taxes - Current Secured	\$ 327,945	\$ -	\$ -	\$ 327,945
700.002 Property Taxes - Current Unsecured	1,200	-	-	1,200
700.003 Property Taxes - 813 Supplement	1,135	-	-	1,135
700.010 Property Taxes - Prior Unsecured	100	-	-	100
700.012 Property Taxes - Prior Secured	32,375	-	-	32,375
700.008 CLMSD M&O Tax	1,265	1,265	-	-
750.501 Interest Earnings	303,386	170,119	82,959	50,308
750.502 Property Leases	30,000	30,000	-	-
760.603 HOPTR	800	-	-	800
770.706 CLMSD Service Charges	1,259,276	1,259,276	-	-
770.707 CLMSD Service Misc. Fees	630	630	-	-
770.708 CLMSD County Service Charges	104,235	104,235	-	-
770.709 CLMSD Service Connection Charges	13,760	13,760	-	-
770.710 CLMSD Service Expansion Fees	70,000	-	70,000	-
770.716 CLMSD Basin 2000 (Pass through)	90,767	-	-	90,767
770.717 16th Street Sewer Main Enlargement	-	-	-	-
780.801 Sundry Revenues	193	193	-	-
780.806 Insurance Rebates	17,800	17,800	-	-
780.810 CLMSD Assmt. Dist. 91-1 Payments	<u>7,923</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Total Revenues	\$ 2,262,789	\$ 1,597,278	\$ 152,959	\$ 512,553
<u>Expenditures:</u>				
910.000 Salaries	\$ 515,357	\$ 515,357	\$ -	\$ -
911.000 Benefits	275,276	275,276	-	-
912.000 Part Time Employee Salaries	2,760	2,760	-	-
915.000 Overtime Pay	8,281	8,281	-	-
915.001 Standby	4,770	4,770	-	-
916.000 Retiree Health Insurance	<u>40,841</u>	<u>40,841</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	\$ 847,285	\$ 847,285	\$ -	\$ -
920.000 Electricity and Propane	\$ 205,983	205,983	-	-
921.000 Telephone	12,205	12,205	-	-
922.000 Advertising & Public Notices	3,478	3,478	-	-
923.000 Postage	6,956	6,956	-	-
924.000 Office Supplies	2,550	2,550	-	-
925.000 Gasoline and Oil	16,062	16,062	-	-
926.000 Vehicle Maintenance	9,332	9,332	-	-
927.000 Equipment Maintenance	31,202	31,202	-	-
928.000 Special Dept. Supplies	51,993	51,993	-	-
928.003 CLMSD South Assessments	-	-	-	-

Table 6
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Department 4020/4040
Existing and Projected Budgets
FY 2007-08 thru FY 2012-13
Exclusive of Rate and Fee Increases

Account Number	FY 12-13 Estimate	Operating (Rates)	Capital (Fees)	Other (Not Rates/Fees)
929.000 Equipment Rents and Leases	2,840	2,840	-	-
929.001 Office Rent/Maint & City Council	-	-	-	-
930.000 Professional/Contractual Svcs.	145,729	145,729	-	-
930.002 Professional Svcs-Eng/Planning	6,956	6,956	-	-
930.003 Professional Svcs-Public Works	-	-	-	-
930.008 CLMSD Basin 2000 Pmts.(Pass thru)	90,767	-	-	90,767
931.000 Dues and Subscriptions	2,168	2,168	-	-
932.000 Insurance and Surety Bonds	102,016	102,016	-	-
933.000 Travel and Training	7,883	7,883	-	-
940.000 Property Taxes	3,478	3,478	-	-
942.000 Depreciation Expense	-	-	-	-
950.000 Debt Service	-	-	-	-
950.001 Assessment Dist 91-1 Principal	110,000	-	-	110,000
951.001 Assessment Dist 91-1 Interest	191,000	-	-	191,000
952.001 Assessment Dist 91-1 Admin.	15,000	-	-	15,000
950.003 FHA Sewer Rev Bond Principal	21,000	21,000	-	-
951.003 FHA Sewer Rev Bond Interest	7,350	7,350	-	-
Total Operating Expenses	\$ 1,045,948	\$ 639,181	\$ -	\$ 406,767
960.000 Automobiles and Trucks	\$ -	\$ -	\$ -	\$ -
970.000 Shop/Other Equipment	11,600	11,600	-	-
980.000 Office Equipment/Furnishings	1,600	1,600	-	-
990.000 Land, Structures and Improvements	27,000	27,000	-	-
Total Capital Outlay	\$ 40,200	\$ 40,200	\$ -	\$ -
ESTIMATED NEW EXPENSES				
Proposed-WW Rev. Bonds, 2007A	\$ 163,620	\$ 163,620	\$ -	\$ -
Est. Interest/Redevelopment Loan	-	-	-	-
New Monitoring Program-Salaries	52,996	52,996	-	-
New Monitoring Program-Benefits	27,568	27,568	-	-
Total, New Expenses	\$ 244,184	\$ 244,184	\$ -	\$ -
Total Expenditures	\$ 2,177,616	\$ 1,770,849	\$ -	\$ 406,767
Revenues Less Expenditures	\$ 85,173	\$ (173,571)	\$ 152,959	\$ 105,786
Minimum Operating Reserve Balance (90 days):		\$ 394,720		

Table 7
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 07-08</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 1,205,973	\$ 377,236	\$ 298,535	\$ 530,202
Total Cash Funds:	\$ 1,205,973	\$ 377,236	\$ 298,535	\$ 530,202
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,854,796	\$ 1,454,469	\$ 29,649	\$ 370,678
Additional Revenue Required:				
<i>Fiscal Year</i> 2007-08	\$ 209,000	\$ 209,000	\$ -	\$ -
2008-09	-	-	-	-
2009-10	-	-	-	-
2010-11	-	-	-	-
2011-12	-	-	-	-
2012-13	-	-	-	-
Total Revenue From Rates/Fees	\$ 2,063,796	\$ 1,663,469	\$ 29,649	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,000	31,200	-	800
Interest on Cash Balances	36,690	11,477	9,082	16,131
Basin 2000	90,767	-	-	90,767
Subtotal Revenue:	\$ 2,255,636	\$ 1,738,529	\$ 38,731	\$ 478,376
Plus, Revenue Bond Proceeds, Series 2007A	2,500,000	2,500,000	-	-
Total Revenues:	\$ 4,755,636	\$ 4,238,529	\$ 38,731	\$ 478,376
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,500,823	\$ 1,500,823	\$ -	\$ -
New Monitoring Program-Personnel	34,800	34,800	-	-
Basin 2000	90,767	-	-	90,767
Subtotal Operating Requirement	\$ 1,626,390	\$ 1,535,623	\$ -	\$ 90,767

Table 7
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Cash Flow Summary
FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 07-08</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 327,944	\$ -	\$ -	\$ 327,944
FHA Sewer Revenue Bond	28,450	28,450	-	-
Estimated Interest/Redevelopment Loan	68,530	68,530	-	-
Repay./Redevelop. Loan-Interim Financing	2,200,000	2,200,000	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>50,738</u>	<u>50,738</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 4,302,052	\$ 3,883,341	\$ -	\$ 418,711
Plus CIP's/Monitoring Program & Conting.	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 4,602,052	\$ 4,183,341	\$ -	\$ 418,711
Annual Revenues Less Annual Expenses:	\$ 153,585	\$ 55,188	\$ 38,731	\$ 59,665
Ending Cash Fund Balances with Increases	\$ 1,359,558	\$ 432,424	\$ 337,266	\$ 589,867
Minimum Desired Fund Balances		\$ 383,906		
Debt Coverage				
Revenue		\$ 1,738,529		
O&M Expense		1,643,141		
Debt Service		79,188		
Debt Service Coverage		120%		

Overall Percentage of Rate Increase: 21%

Table 8
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 08-09</u>		<u>Other</u>
		<u>Operating</u>	<u>Capital</u>	<u>(Not Rates/Fees)</u>
		<u>Fund 601</u>	<u>Fund 602</u>	<u>Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 1,359,558	\$ 432,424	\$ 337,266	\$ 589,867
Total Cash Funds:	\$ 1,359,558	\$ 432,424	\$ 337,266	\$ 589,867
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,783,568	\$ 1,352,890	\$ 60,000	\$ 370,678
Additional Revenue Required:				
<i>Fiscal Year</i> 2007-08	\$ 209,000	\$ 209,000	\$ -	\$ -
2008-09	200,000	200,000	-	-
2009-10	-	-	-	-
2010-11	-	-	-	-
2011-12	-	-	-	-
2012-13	-	-	-	-
Total Revenue From Rates/Fees	\$ 2,192,568	\$ 1,761,890	\$ 60,000	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,065	31,265	-	800
Interest on Cash Balances	71,105	22,616	17,639	30,850
Basin 2000	90,767	-	-	90,767
Subtotal Revenue:	\$ 2,418,887	\$ 1,848,154	\$ 77,639	\$ 493,095
Plus, Revenue Bond Proceeds, Series 2007A	-	-	-	-
Total Revenues:	\$ 2,418,887	\$ 1,848,154	\$ 77,639	\$ 493,095
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,333,702	\$ 1,333,702	\$ -	\$ -
New Monitoring Program-Personnel	71,640	71,640	-	-
Basin 2000	90,767	-	-	90,767
Subtotal Operating Requirement	\$ 1,496,109	\$ 1,405,342	\$ -	\$ 90,767

Table 8
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 08-09</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 316,000	\$ -	\$ -	\$ 316,000
FHA Sewer Revenue Bond	29,100	29,100	-	-
Estimated Interest/Redevelopment Loan	-	-	-	-
Repay./Redevelop. Loan-Interim Financing	-	-	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>175,780</u>	<u>175,780</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 2,016,989	\$ 1,610,222	\$ -	\$ 406,767
Plus CIP's/Monitoring Program & Conting.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 2,016,989	\$ 1,610,222	\$ -	\$ 406,767
Annual Revenues Less Annual Expenses:	\$ 401,898	\$ 237,931	\$ 77,639	\$ 86,328
Ending Cash Fund Balances with Increases	\$ 1,761,456	\$ 670,355	\$ 414,906	\$ 676,195
Minimum Desired Fund Balances		\$ 351,336		
<u>Debt Coverage</u>				
Revenue		\$ 1,848,154		
O&M Expense		1,570,022		
Debt Service		204,880		
Debt Service Coverage		136%		

Overall Percentage of Rate Increase: 6%

Table 9
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 09-10</u>		<u>Other</u>
		<u>Operating</u>	<u>Capital</u>	<u>(Not Rates/Fees)</u>
		<u>Fund 601</u>	<u>Fund 602</u>	<u>Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 1,761,456	\$ 670,355	\$ 414,906	\$ 676,195
Total Cash Funds:	\$ 1,761,456	\$ 670,355	\$ 414,906	\$ 676,195
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,796,223	\$ 1,355,545	\$ 70,000	\$ 370,678
<i>Additional Revenue Required:</i>				
<i>Fiscal Year</i> 2007-08	\$ 209,000	209,000	-	-
2008-09	200,000	200,000	-	-
2009-10	50,000	50,000	-	-
2010-11	-	-	-	-
2011-12	-	-	-	-
2012-13	-	-	-	-
Total Revenue From Rates/Fees	\$ 2,255,223	\$ 1,814,545	\$ 70,000	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,865	31,265	-	800
Interest on Cash Balances	92,124	35,060	21,700	35,365
Basin 2000	90,767	-	-	90,767
Subtotal Revenue:	\$ 2,503,362	\$ 1,913,253	\$ 91,700	\$ 497,610
Plus, Revenue Bond Proceeds, Series 2007A	-	-	-	-
Total Revenues:	\$ 2,502,562	\$ 1,913,253	\$ 91,700	\$ 497,610
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,372,802	\$ 1,372,802	\$ -	\$ -
New Monitoring Program-Personnel	73,753	73,753	-	-
Basin 2000	90,767	-	-	90,767
Subtotal Operating Requirement	\$ 1,537,322	\$ 1,446,555	\$ -	\$ 90,767

Table 9
CITY OF LAKEPORT
City of Lakeport Municipal Sewer District
Cash Flow Summary
FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 09-10</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 316,375	\$ -	\$ -	\$ 316,375
FHA Sewer Revenue Bond	28,200	28,200	-	-
Estimated Interest/Redevelopment Loan	-	-	-	-
Repay./Redevelop. Loan-Interim Financing	-	-	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>163,969</u>	<u>163,969</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 2,045,866	\$ 1,638,724	\$ -	\$ 407,142
Plus CIP's/Monitoring Program & Conting.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 2,045,866	\$ 1,638,724	\$ -	\$ 407,142
Annual Revenues Less Annual Expenses:	\$ 456,696	\$ 274,529	\$ 91,700	\$ 90,468
Ending Cash Fund Balances with Increases	\$ 2,218,152	\$ 944,884	\$ 506,605	\$ 766,663
Minimum Desired Fund Balances		\$ 361,639		
Debt Coverage				
Revenue		\$ 1,913,253		
O&M Expense		1,598,524		
Debt Service		192,169		
Debt Service Coverage		164%		

Overall Percentage of Rate Increase: 3.0%

Table 10
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 10-11</u>		<u>Other</u>
		<u>Operating</u>	<u>Capital</u>	<u>(Not Rates/Fees)</u>
		<u>Fund 601</u>	<u>Fund 602</u>	<u>Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 2,218,152	\$ 944,884	\$ 506,605	\$ 766,663
Total Cash Funds:	\$ 2,218,152	\$ 944,884	\$ 506,605	\$ 766,663
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,798,878	\$ 1,358,200	\$ 70,000	\$ 370,678
<i>Additional Revenue Required:</i>				
<i>Fiscal Year</i> 2007-08	\$ 209,000	209,000	-	-
2008-09	200,000	200,000	-	-
2009-10	50,000	50,000	-	-
2010-11	57,000	57,000	-	-
2011-12	-	-	-	-
2012-13	-	-	-	-
Total Revenue From Rates/Fees	\$ 2,314,878	\$ 1,874,200	\$ 70,000	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,065	31,265	-	800
Interest on Cash Balances	116,009	49,417	26,495	40,096
Basin 2000	90,767	-	-	90,767
Subtotal Revenue:	\$ 2,586,102	\$ 1,987,266	\$ 96,495	\$ 502,341
Plus, Revenue Bond Proceeds, Series 2007A	-	-	-	-
Total Revenues:	\$ 2,586,102	\$ 1,987,266	\$ 96,495	\$ 502,341
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,413,236	\$ 1,413,236	\$ -	\$ -
New Monitoring Program-Personnel	75,943	75,943	-	-
Basin 2000	90,767	-	-	90,767
Subtotal Operating Requirement	\$ 1,579,945	\$ 1,489,179	\$ -	\$ 90,767

Table 10
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 10-11</u>		<u>Other</u>
		<u>Operating</u> <u>Fund 601</u>	<u>Capital</u> <u>Fund 602</u>	<u>(Not Rates/Fees)</u> <u>Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 316,500	\$ -	\$ -	\$ 316,500
FHA Sewer Revenue Bond	28,300	28,300	-	-
Estimated Interest/Redevelopment Loan	-	-	-	-
Repay./Redevelop. Loan-Interim Financing	-	-	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>162,315</u>	<u>162,315</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 2,087,060	\$ 1,679,794	\$ -	\$ 407,267
Plus CIP's/Monitoring Program & Conting.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 2,087,060	\$ 1,679,794	\$ -	\$ 407,267
Annual Revenues Less Annual Expenses:	\$ 499,042	\$ 307,472	\$ 96,495	\$ 95,074
Ending Cash Fund Balances with Increases	\$ 2,717,194	\$ 1,252,356	\$ 603,101	\$ 861,737
Minimum Desired Fund Balances		\$ 372,295		
Debt Coverage				
Revenue		\$ 1,987,266		
O&M Expense		1,639,594		
Debt Service		190,615		
Debt Service Coverage		182%		

Overall Percentage of Rate Increase: 3.3%

Table 11
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 11-12</u>		<u>Other</u>
		<u>Operating</u>	<u>Capital</u>	<u>(Not Rates/Fees)</u>
		<u>Fund 601</u>	<u>Fund 602</u>	<u>Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 2,717,194	\$ 1,252,356	\$ 603,101	\$ 861,737
Total Cash Funds:	\$ 2,717,194	\$ 1,252,356	\$ 603,101	\$ 861,737
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,801,533	\$ 1,360,855	\$ 70,000	\$ 370,678
Additional Revenue Required:				
<i>Fiscal Year</i> 2007-08	\$ 209,000	\$ 209,000	\$ -	\$ -
2008-09	200,000	200,000	-	-
2009-10	50,000	50,000	-	-
2010-11	57,000	57,000	-	-
2011-12	55,000	55,000	-	-
2012-13	-	-	-	-
Total Revenue From Rates/Fees	\$ 2,372,533	\$ 1,931,855	\$ 70,000	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,065	31,265	-	800
Interest on Cash Balances	142,109	65,498	31,542	45,069
Basin 2000	90,767	-	-	90,767
Subtotal Revenue:	\$ 2,669,857	\$ 2,061,002	\$ 101,542	\$ 507,314
Plus, Revenue Bond Proceeds, Series 2007A	-	-	-	-
Total Revenues:	\$ 2,669,857	\$ 2,061,002	\$ 101,542	\$ 507,314
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,455,056	\$ 1,455,056	\$ -	\$ -
New Monitoring Program-Personnel	78,212	78,212	-	-
Basin 2000	90,767	-	-	90,767
Subtotal Operating Requirement	\$ 1,624,035	\$ 1,533,268	\$ -	\$ 90,767

Table 11
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 11-12</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 316,375	\$ -	\$ -	\$ 316,375
FHA Sewer Revenue Bond	28,350	28,350	-	-
Estimated Interest/Redevelopment Loan	-	-	-	-
Repay./Redevelop. Loan-Interim Financing	-	-	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>165,532</u>	<u>165,532</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 2,134,292	\$ 1,727,150	\$ -	\$ 407,142
Plus CIP's/Monitoring Program & Conting.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 2,134,292	\$ 1,727,150	\$ -	\$ 407,142
Annual Revenues Less Annual Expenses:	\$ 535,566	\$ 333,852	\$ 101,542	\$ 100,172
Ending Cash Fund Balances with Increases	\$ 3,252,760	\$ 1,586,208	\$ 704,643	\$ 961,909
Minimum Desired Fund Balances		\$ 383,317		
Debt Coverage				
Revenue		\$ 2,061,002		
O&M Expense		1,686,950		
Debt Service		193,882		
Debt Service Coverage		193%		

Overall Percentage of Rate Increase: 3.1%

Table 12
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 12-13</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<i>Beginning Fund Balance:</i>				
Funds 601, 602 and 301	\$ 5,800,876	\$ 3,252,760	\$ 1,586,208	\$ 961,909
Total Cash Funds:	\$ 5,800,876	\$ 3,252,760	\$ 1,586,208	\$ 961,909
<i>Revenues:</i>				
Revenue Under Existing Rates/Fees	\$ 1,804,189	\$ 1,363,511	\$ 70,000	\$ 370,678
Additional Revenue Required:				
<i>Fiscal Year</i> 2007-08	\$ 209,000	\$ 209,000	\$ -	\$ -
2008-09	200,000	200,000	-	-
2009-10	50,000	50,000	-	-
2010-11	57,000	57,000	-	-
2011-12	55,000	55,000	-	-
2012-13	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>-</u>
Total Revenue From Rates/Fees	\$ 2,430,189	\$ 1,989,511	\$ 70,000	\$ 370,678
Other Operating Revenues	32,383	32,383	-	-
Non-Operating Revenues	32,065	31,265	-	800
Interest on Cash Balances	303,386	170,119	82,959	50,308
Basin 2000	<u>90,767</u>	<u>-</u>	<u>-</u>	<u>90,767</u>
Subtotal Revenue:	\$ 2,888,789	\$ 2,223,278	\$ 152,959	\$ 512,553
Plus, Revenue Bond Proceeds, Series 2007A	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues:	\$ 2,888,789	\$ 2,223,278	\$ 152,959	\$ 512,553
<i>Revenue Requirements:</i>				
OM&R Expense	\$ 1,498,316	\$ 1,498,316	\$ -	\$ -
New Monitoring Program-Personnel	80,564	80,564	-	-
Basin 2000	<u>90,767</u>	<u>-</u>	<u>-</u>	<u>90,767</u>
Subtotal Operating Requirement	\$ 1,669,646	\$ 1,578,879	\$ -	\$ 90,767

Table 12
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cash Flow Summary
 FY 2007-08 thru FY 2012-13

	<u>Total</u>	<u>FY 12-13</u>		<u>Other</u>
		<u>Operating Fund 601</u>	<u>Capital Fund 602</u>	<u>(Not Rates/Fees) Fund 301</u>
<u>Existing Debt</u>				
Assessment District 91-1	\$ 316,000	\$ -	\$ -	\$ 316,000
FHA Sewer Revenue Bond	28,350	28,350	-	-
Estimated Interest/Redevelopment Loan	-	-	-	-
Repay./Redevelop. Loan-Interim Financing	-	-	-	-
<u>Proposed New Debt</u>				
Wastewater Revenue Bonds 2007-A	<u>163,620</u>	<u>163,620</u>	<u>-</u>	<u>-</u>
Subtotal Revenue Requirements:	\$ 2,177,616	\$ 1,770,849	\$ -	\$ 406,767
Plus CIP's/Monitoring Program & Conting.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Requirements:	\$ 2,177,616	\$ 1,770,849	\$ -	\$ 406,767
Annual Revenues Less Annual Expenses:	\$ 711,173	\$ 452,429	\$ 152,959	\$ 105,786
Ending Cash Fund Balances with Increases	\$ 6,512,050	\$ 3,705,188	\$ 1,739,167	\$ 1,067,695
Minimum Desired Fund Balances		\$ 394,720		
Debt Coverage				
Revenue		\$ 2,223,278		
O&M Expense		1,730,649		
Debt Service		191,970		
Debt Service Coverage		257%		

Overall Percentage of Rate Increase: 3%

Table 13
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2007-08

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	974	Single Family Residential [1]	0.192	70.035	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	974	Subtotal, Single Family Residential	0.192	70.035	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,086	Subtotal, All Residential	0.208	76.075	
		Commercial			
	387	Commercial Sewer [4]	0.470	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.470	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,474	Total, City	0.678	247.514	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,475	Total, City and County	0.727	265.226	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000);
Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 14
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2008-09

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	981	Single Family Residential [1]	0.193	70.539	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	981	Subtotal, Single Family Residential	0.193	70.539	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,093	Subtotal, All Residential	0.210	76.579	
		Commercial			
	387	Commercial Sewer [4]	0.076	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.076	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,481	Total, City	0.286	248.017	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,482	Total, City and County	0.334	265.729	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes. FY 08-13 includes 7 new SFR each year.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000);
Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 15
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2009-10

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	988	Single Family Residential [1]	0.195	71.042	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	988	Subtotal, Single Family Residential	0.195	71.042	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,100	Subtotal, All Residential	0.211	77.082	
		Commercial			
	387	Commercial Sewer [4]	0.076	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.076	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,488	Total, City	0.287	248.521	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,489	Total, City and County	0.336	266.233	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes. FY 08-13 includes 7 new SFR each year.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000); Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 16
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2010-11

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	995	Single Family Residential [1]	0.196	71.545	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	995	Subtotal, Single Family Residential	0.196	71.545	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,107	Subtotal, All Residential	0.213	77.585	
		Commercial			
	387	Commercial Sewer [4]	0.076	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.076	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,495	Total, City	0.289	249.024	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,496	Total, City and County	0.337	266.736	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes. FY 08-13 includes 7 new SFR each year.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000);
Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 17
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2011-12

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	1,002	Single Family Residential [1]	0.197	72.049	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	1,002	Subtotal, Single Family Residential	0.197	72.049	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,114	Subtotal, All Residential	0.214	78.089	
		Commercial			
	387	Commercial Sewer [4]	0.076	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.076	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,502	Total, City	0.290	249.527	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,503	Total, City and County	0.339	267.239	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes. FY 08-13 includes 7 new SFR each year.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000); Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 18
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Users and Wastewater Characteristics
 FY 2012-13

Sewer Service Code	Number of Customers, Dwelling Units	Customer Classification	ADWF MGD	VOLUME MG/Yr.	gpd
		Residential			
SFR	1,009	Single Family Residential [1]	0.199	72.552	197 8 hcf/month or 200 gpd - see Resolution No. 2268
	1,009	Subtotal, Single Family Residential	0.199	72.552	
AP S	112	Apartments	0.017	6.040	148 based on 75% of SFR (same as existing ratio)
	1,121	Subtotal, All Residential	0.215	78.592	
		Commercial			
	387	Commercial Sewer [4]	0.076	171.412	197 based on 8 hcf/month per customer or 197 gpd/customer plus flow that is
	387	Subtotal, Commercial	0.076	171.412	1,018 billed based on > 8 hcf/month
SW.5	1	Legacy School	0.000	0.027	Based on half the SFR per City
	1	Subtotal, Schools	0.000	0.027	
	-	RV Disposals at City Location [2]	0.000	0.000	No data available
	-	Infiltration/Inflow (I/I)	0.000	0.000	
	1,509	Total, City	0.291	250.031	
	1	County [3]	0.049	17.712	Taken from actual FY 06-07 meter data
	1,510	Total, City and County	0.340	267.743	

- [1] Number of customers and categories provided by the City; category includes single-dwelling unit residential customers, duplexes, triplexes, and mobile homes. FY 08-13 includes 7 new SFR each year.
- [2] There is no data for RV and boat discharges at this time; The disposal station is located near 5th Street's boat ramp;
- [3] Data taken from the City's records for FY 06-07 as provided by the City.
- [4] Estimate based on total service charges at \$31.61/month plus revenues based on metered water in excess of 8 hcf/month/customer.
- [5] County's (Basin 2000) number of accounts totals: 621 SFR, 57 Apts., and 22 Cml. Customers (1 nursing home, 1 church, 15 misc. cmls., 1 Mobile Home Park (11 units), 1 restaurant and 3 schools); the Basin 2000 customers have been deducted from the L SD total customers to arrive at the number that are receiving direct services.
Summary of CLMSD customers: Original SFR = 1,606 less 614 SFR (Basin 2000) less 11 Mobile Home units (Basin 2000);
Original Apts.: 169 less 57 Apts. (Basin 2000); Commercial: Original Number: 408 less (all Basin 2000): Nursing Home, Church, 15 commercials, 1 restaurant and 3 schools.

Table 19
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 07-08

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 58,601	Per Account/Yr.	Per Account Per Year	1,475	\$39.73
Collection, Tmt., Disposal	\$ 1,519,331	Flow- 100 Percent	Per MG/year	265.226	\$5,728.43
Proposed-WW Rev. Bonds, 2007A	\$ 50,738	Flow- 100 Percent	Per MG/year	265.226	\$191.30
New Monitoring Program	\$ 34,800	Flow- 100 Percent	Per MG/year	265.226	\$131.21
OR: New Monitoring Program	\$ 34,800	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	OR: \$386.67
Total	\$ 1,663,469	(Rates must generate this amount according to the Cash Flow Summary)			

Table 20
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 08-09

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 60,546	Per Account/Yr.	Per Account Per Year	1,482	\$40.85
Collection, Tmt., Disposal	\$ 1,453,924	Flow- 100 Percent	Per MG/year	265.729	\$5,471.44
Proposed-WW Rev. Bonds, 2007A	\$ 175,780	Flow- 100 Percent	Per MG/year	265.729	\$661.50
New Monitoring Program OR:	\$ 71,640	Flow- 100 Percent	Per MG/year	265.729	\$269.60
New Monitoring Program	\$ 71,640	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	\$796.00
Total	\$ 1,761,890	(Rates must generate this amount according to the Cash Flow Summary)			

Table 21
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 09-10

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 62,568	Per Account/Yr.	Per Account Per Year	1,489	\$42.02
Collection, Tmt., Disposal	\$ 1,514,255	Flow- 100 Percent	Per MG/year	266.233	\$5,687.71
Proposed-WW Rev. Bonds, 2007A	\$ 163,969	Flow- 100 Percent	Per MG/year	266.233	\$615.89
New Monitoring Program OR:	\$ 73,753	Flow- 100 Percent	Per MG/year	266.233	\$277.03
New Monitoring Program	\$ 73,753	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	OR: \$819.48
Total	\$ 1,814,545	(Rates must generate this amount according to the Cash Flow Summary)			

Table 22
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 10-11

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 64,670	Per Account/Yr.	Per Account Per Year	1,496	\$43.23
Collection, Tmt., Disposal	\$ 1,571,273	Flow- 100 Percent	Per MG/year	266.736	\$5,890.74
Proposed-WW Rev. Bonds, 2007A	\$ 162,315	Flow- 100 Percent	Per MG/year	266.736	\$608.52
New Monitoring Program OR:	\$ 75,943	Flow- 100 Percent	Per MG/year	266.736	\$284.71
New Monitoring Program	\$ 75,943	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	\$843.81
Total	\$ 1,874,200	(Rates must generate this amount according to the Cash Flow Summary)			

Table 23
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 11-12

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 66,855	Per Account/Yr.	Per Account Per Year	1,503	\$44.48
Collection, Tmt., Disposal	\$ 1,621,257	Flow- 100 Percent	Per MG/year	267.239	\$6,066.68
Proposed-WW Rev. Bonds, 2007A	\$ 165,532	Flow- 100 Percent	Per MG/year	267.239	\$619.41
New Monitoring Program	\$ 78,212	Flow- 100 Percent	Per MG/year	267.239	\$292.67
New Monitoring Program	\$ 78,212	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	OR: \$869.02
Total	\$ 1,931,855	(Rates must generate this amount according to the Cash Flow Summary)			

Table 24
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Unit Cost Determination
 FY 12-13

Cost Category	Amount	Parameter Allocation Percentage	Annual Cost Allocated to Parameter	Total Annual Quantities	Unit Cost For Each Parameter
Customer Billing	\$ 69,129	Per Account/Yr.	Per Account Per Year	1,510	\$45.78
Collection, Tmt., Disposal	\$ 1,676,198	Flow- 100 Percent	Per MG/year	267.743	\$6,260.48
Proposed-WW Rev. Bonds, 2007A	\$ 163,620	Flow- 100 Percent	Per MG/year	267.743	\$611.11
New Monitoring Program OR:	\$ 80,564	Flow- 100 Percent	Per MG/year	267.743	\$300.90 OR:
New Monitoring Program	\$ 80,564	Monitored Users:100 %	Per Monitored User/Year	90 Monitored Users	\$895.15
Total	\$ 1,989,511	(Rates must generate this amount according to the Cash Flow Summary)			

Table 25
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2007-08

Number of Customers, Dwelling Units	Customer Classification	Customer Billing Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	OR:		Total
					New - Monitorin Program	New - Monitoring Program	
974	Single Family Residential	\$ 38,697	\$ 401,194	\$ 13,398	\$ 9,189	\$ -	\$ 462,477
112	Apartments	4,450	34,600	1,155	793	-	40,998
387	Commercial	15,375	981,920	32,791	22,491	34,800	1,052,577
1	Legacy School	40	155	5	4	-	203
<u>1</u>	<u>County</u>	<u>40</u>	<u>101,462</u>	<u>3,388</u>	<u>2,324</u>	<u>-</u>	<u>107,214</u>
1,475	Total	\$ 58,601	\$ 1,519,331	\$ 50,738	\$ 34,800	\$ 34,800	\$ 1,663,469

Option where everyone pays for
the Monitoring Program

Table 26
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2008-09

Number of Customers, Dwelling Units	Customer Classification	Customer Billing Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	New - Monitori Program	OR:		Total
						New - Monitoring Program		
981	Single Family Residential	\$ 40,078	\$ 385,949	\$ 46,661	\$ 19,017	\$ -		\$ 491,706
112	Apartments	4,576	33,048	3,995	1,628	-		43,247
387	Commercial	15,811	937,869	113,389	46,212	71,640		1,113,281
1	Legacy School	41	148	18	7	-		214
<u>1</u>	<u>County</u>	<u>41</u>	<u>96,910</u>	<u>11,716</u>	<u>4,775</u>	<u>-</u>		<u>113,443</u>
1,482	Total	\$ 60,546	\$ 1,453,924	\$ 175,780	\$ 71,640	\$ 71,640		\$ 1,761,890

Option where everyone pays for
the Monitoring Program

Table 27
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2009-10

Number of Customers, Dwelling Units	Customer Classification	Customer Billin Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	New - Monitori Program	OR:		Total
						New - Monitoring Program		
988	Single Family Residential	\$ 41,516	\$ 404,067	\$ 43,754	\$ 19,680	\$ -		\$ 509,017
112	Apartments	4,706	34,354	3,720	1,673	-		44,453
387	Commercial	16,262	974,940	105,570	47,485	73,753		1,144,257
1	Legacy School	42	154	17	7	-		220
<u>1</u>	<u>County</u>	<u>42</u>	<u>100,741</u>	<u>10,909</u>	<u>4,907</u>	<u>-</u>		<u>116,598</u>
1,489	Total	\$ 62,568	\$ 1,514,255	\$ 163,969	\$ 73,753	\$ 73,753		\$ 1,814,545

Option where everyone pays for
the Monitoring Program

Table 28
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2010-11

Number of Customers, Dwelling Units	Customer Classification	Customer Billing Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	New - Monitori Program	OR:		Total
						New - Monitoring Program		
995	Single Family Residential	\$ 43,012	\$ 421,456	\$ 43,537	\$ 20,370	\$ -		\$ 528,375
112	Apartments	4,842	35,580	3,675	1,720	-		45,817
387	Commercial	16,729	1,009,741	104,308	48,803	75,943		1,179,581
1	Legacy School	43	159	16	8	-		226
<u>1</u>	<u>County</u>	<u>43</u>	<u>104,337</u>	<u>10,778</u>	<u>5,043</u>	<u>-</u>		<u>120,201</u>
1,496	Total	\$ 64,670	\$ 1,571,273	\$ 162,315	\$ 75,943	\$ 75,943		\$ 1,874,200

Option where everyone pays for
the Monitoring Program

Table 29
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2011-12

Number of Customers, Dwelling Units	Customer Classification	Customer Billing Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	New - Monitoring Program	OR:		Total
						New - Monitoring Program	Total	
1,002	Single Family Residential	\$ 44,570	\$ 437,097	\$ 44,628	\$ 21,086	\$ -	\$ 547,381	
112	Apartments	4,982	36,643	3,741	1,768	-	47,134	
387	Commercial	17,214	1,039,900	106,175	50,166	78,212	1,213,455	
1	Legacy School	44	164	17	8	-	233	
<u>1</u>	<u>County</u>	<u>44</u>	<u>107,453</u>	<u>10,971</u>	<u>5,184</u>	<u>-</u>	<u>123,652</u>	
1,503	Total	\$ 66,855	\$ 1,621,257	\$ 165,532	\$ 78,212	\$ 78,212	\$ 1,931,855	Option where everyone pays for the Monitoring Program

Table 30
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Cost of Service
 FY 2012-13

Number of Customers, Dwelling Units	Customer Classification	Customer Billin Per Account	Collection, Treatment & Disposal	Proposed WWTP Rev. Bonds 2007A	New - Monitori Program	OR:		Total
						New - Monitoring Program		
1,009	Single Family Residential	\$ 46,193	\$ 454,211	\$ 44,337	\$ 21,831	\$ -	\$	566,572
112	Apartments	5,127	37,813	3,691	1,817	-		48,449
387	Commercial	17,717	1,073,119	104,751	51,578	80,564		1,247,165
1	Legacy School	46	169	16	8	-		239
<u>1</u>	<u>County</u>	<u>46</u>	<u>110,886</u>	<u>10,824</u>	<u>5,330</u>	<u>-</u>		<u>127,085</u>
1,510	Total	\$ 69,129	\$ 1,676,198	\$ 163,620	\$ 80,564	\$ 80,564	\$	1,989,511

Option where everyone pays for
the Monitoring Program

Table 31
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2007-08

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Rates Comprised Of:						
				Average Monthly Revenue	Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program	
974	Single Family Residential	\$ 462,477	\$ 475	\$ 39.57	\$ 3.31	\$ 34.33	\$ 1.15	\$ -	\$ 0.79	
112	Apartments	40,998	366	\$ 30.50	\$ 3.31	\$ 25.74	\$ 0.86	\$ -	\$ 0.59	
387	Commercial	1,052,577	2,720	\$ 226.65	\$ 3.31	\$ 211.44	\$ 7.06	\$ 20.82	\$ 4.84	
1	Legacy School	203	203	\$ 16.92	\$ 3.31	\$ 12.88	\$ 0.43	\$ -	\$ 0.30	
<u>1</u>	<u>County</u>	<u>107,214</u>	<u>107,214</u>	<u>\$ 8,935</u>	<u>\$ 3.31</u>	<u>\$ 8,455</u>	<u>\$ 282.36</u>	<u>\$ -</u>	<u>\$ 193.66</u>	
1,475	Total	\$ 1,663,469								

Table 32
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2008-09

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Average Monthly Revenue	Rates Comprised Of:				
					Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program
981	Single Family Residential	\$ 491,706	\$ 501	\$ 41.77	\$ 3.40	\$ 32.79	\$ 3.96	\$ -	\$ 1.62
112	Apartments	43,247	386	\$ 32.18	\$ 3.40	\$ 24.59	\$ 2.97	\$ -	\$ 1.21
387	Commercial	1,113,281	2,877	\$ 239.72	\$ 3.40	\$ 201.95	\$ 24.42	\$ 42.79	\$ 9.95
1	Legacy School	214	214	\$ 17.80	\$ 3.40	\$ 12.31	\$ 1.49	\$ -	\$ 0.61
<u>1</u>	<u>County</u>	<u>113,443</u>	<u>113,443</u>	\$ 9,454	\$ 3.40	\$ 8,076	\$ 976.37	\$ -	\$ 397.93
1,482	Total	\$ 1,761,890							

Table 33
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2009-10

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Average Monthly Revenue	Rates Comprised Of:				
					Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program
988	Single Family Residential	\$ 509,017	\$ 515	\$ 42.93	\$ 3.50	\$ 34.08	\$ 3.69	\$ -	\$ 1.66
112	Apartments	44,453	397	\$ 33.08	\$ 3.50	\$ 25.56	\$ 2.77	\$ -	\$ 1.24
387	Commercial	1,144,257	2,957	\$ 246.39	\$ 3.50	\$ 209.94	\$ 22.73	\$ 43.97	\$ 10.23
1	Legacy School	220	220	\$ 18.30	\$ 3.50	\$ 12.79	\$ 1.39	\$ -	\$ 0.62
<u>1</u>	<u>County</u>	<u>116,598</u>	<u>116,598</u>	\$ 9,716	\$ 3.50	\$ 8,395	\$ 909.05	\$ -	\$ 408.89
1,489	Total	\$ 1,814,545							

Table 34
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2010-11

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Average Monthly Revenue	Rates Comprised Of:				
					Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program
995	Single Family Residential	\$ 528,375	\$ 531	\$ 44.25	\$ 3.60	\$ 35.30	\$ 3.65	\$ -	\$ 1.71
112	Apartments	45,817	409	34	\$ 3.60	\$ 26.47	\$ 2.73	\$ -	\$ 1.28
387	Commercial	1,179,581	3,048	254	\$ 3.60	\$ 217.43	\$ 22.46	\$ 45.19	\$ 10.51
1	Legacy School	226	226	19	\$ 3.60	\$ 13.25	\$ 1.37	\$ -	\$ 0.64
<u>1</u>	<u>County</u>	<u>120,201</u>	120,201	10,017	\$ 3.60	\$ 8,695	\$ 898	\$ -	\$ 420
1,496	Total	\$ 1,874,200							

Table 35
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2011-12

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Average Monthly Revenue	Rates Comprised Of:				
					Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program
1,002	Single Family Residential	\$ 547,381	\$ 546	45.5240719	\$ 3.71	\$ 36.35	\$ 3.71	\$ -	\$ 1.75
112	Apartments	47,134	421	35	\$ 3.71	\$ 27.26	\$ 2.78	\$ -	\$ 1.32
387	Commercial	1,213,455	3,136	261	\$ 3.71	\$ 223.92	\$ 22.86	\$ 46.45	\$ 10.80
1	Legacy School	233	233	19	\$ 3.71	\$ 13.64	\$ 1.39	\$ -	\$ 0.66
<u>1</u>	<u>County</u>	<u>123,652</u>	<u>123,652</u>	<u>10,304</u>	\$ 3.71	\$ 8,954	\$ 914.26	\$ -	\$ 431.97
1,503	Total	\$ 1,931,855							

Table 36
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Summary of Total Annual Revenue Required
 FY 2012-13

Number of Customers, Dwelling Units	Customer Classification	Total Annual Revenue Required	Average Annual Revenue	Average Monthly Revenue	Rates Comprised Of:					
					Billing	Coll., Tmt., & Disposal	Proposed WWTP Rev. Bonds 2007A	Monitoring Program	Or: Monitoring Program	
1,009	Single Family Residential	\$ 566,572	\$ 562	\$ 46.79	\$ 3.82	\$ 37.51	\$ 3.66	\$ -	\$ 1.80	
112	Apartments	48,449	433	\$ 36.05	\$ 3.82	\$ 28.13	\$ 2.75	\$ -	\$ 1.35	
387	Commercial	1,247,165	3,223	\$ 268.55	\$ 3.82	\$ 231.08	\$ 22.56	\$ 47.76	\$ 11.11	
1	Legacy School	239	239	\$ 19.95	\$ 3.82	\$ 14.08	\$ 1.37	\$ -	\$ 0.68	
<u>1</u>	<u>County</u>	<u>127,085</u>	<u>127,085</u>	<u>\$ 10,590</u>	<u>\$ 3.82</u>	<u>\$ 9,240</u>	<u>\$ 902.00</u>	<u>\$ -</u>	<u>\$ 444.13</u>	
1,510	Total	\$ 1,989,511								

Table 37
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Comparative Total Revenues Based on Cost of Service
 FY 2007-13

<u>Customer Classification</u>	Existing Sewer Revenues FY 06-07	Projected Total Revenues from Service Charges [3]					
		<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<u>Residential</u>							
Single Family Residential [1]	\$ 369,458	\$ 462,477	\$ 491,706	\$ 509,017	\$ 528,375	\$ 547,381	\$ 566,572
<i>Percent Increase</i>		25%	6%	4%	4%	4%	4%
Apartments	\$ 31,880	\$ 40,998	\$ 43,247	\$ 44,453	\$ 45,817	\$ 47,134	\$ 48,449
<i>Percent Increase</i>		29%	5%	3%	3%	3%	3%
<u>Commercial</u>							
Flat Monthly Rates	\$ 146,797	\$ 183,756	\$ 193,976	\$ 199,382	\$ 205,509	\$ 211,414	\$ 217,308
Plus Volume Chg.>8 hcf	<u>610,754</u>	<u>868,821</u>	<u>919,305</u>	<u>944,875</u>	<u>974,073</u>	<u>1,002,041</u>	<u>1,029,857</u>
Subtotal	\$ 757,551	\$ 1,052,577	\$ 1,113,281	\$ 1,144,257	\$ 1,179,581	\$ 1,213,455	\$ 1,247,165
<i>Percent Increase</i>		39%	6%	3%	3%	3%	3%
Legacy School	\$ 190	\$ 203	\$ 214	\$ 220	\$ 226	\$ 233	\$ 239
<i>Percent Increase</i>		7%	5%	3%	3%	3%	3%
County	<u>\$ 104,235</u>	<u>\$ 107,214</u>	<u>\$ 113,443</u>	<u>\$ 116,598</u>	<u>\$ 120,201</u>	<u>\$ 123,652</u>	<u>\$ 127,085</u>
<i>Percent Increase</i>		3%	6%	3%	3%	3%	3%
Total Annual Revenues [2]	\$ 1,263,313	\$ 1,663,469	\$ 1,761,890	\$ 1,814,545	\$ 1,874,200	\$ 1,931,855	\$ 1,989,511

[1] Single Family Residential customers include Single-Dwelling Unit Residential Customers, duplexes, triplexes, and mobile homes.

[2] The budget for FY 06-07 actuals totaled \$1,159,078 and the County's revenues (half of the FY 07-08 was used as two years are shown in FY 07-08, making the total rate revenues \$1,263,313. The allocation option for the new monitoring program has all customers paying for it. See the budget and cash flow tables for rate revenues in operations - these projected rates and total revenues support the budgets and cash flow projections as shown. The projected revenues in this table include projected increased rates. The cash flow summary includes two year's payments for the County showing in FY 07-08 - this comparison shows one year.

[3] Taken from the Cost of Service summary tables.

Table 38
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Rate Summary Based on Cost of Service
 FY 2007-13

Customer Classification	Existing Sewer User Rates		Projected Rates				
	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Residential							
Single Family Residential [1]	\$ 31.61	\$ 39.57	\$ 41.77	\$ 42.93	\$ 44.25	\$ 45.52	\$ 46.79
Apartments	\$ 23.72	\$ 30.50	\$ 32.18	\$ 33.08	\$ 34.09	\$ 35.07	\$ 36.05
Commercial							
Flat Monthly Rates	\$ 31.61	\$ 39.57	\$ 41.77	\$ 42.93	\$ 44.25	\$ 45.52	\$ 46.79
Plus Volume Chg.>8 hcf	\$ 3.18	\$ 4.52	\$ 4.79	\$ 4.92	\$ 5.07	\$ 5.22	\$ 5.36
Legacy School	\$ 15.81	\$ 16.92	\$ 17.80	\$ 18.30	\$ 18.86	\$ 19.40	\$ 19.95
County (Comparing Annual)	\$ 104,235	\$ 107,214	\$ 113,443	\$ 116,598	\$ 120,201	\$ 123,652	\$ 127,085

[1] Single Family Residential customers include Single-Dwelling Unit Residential Customers, duplexes, triplexes, and mobile homes.

Table 39
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Commercial Rate Determination
 FY 2007-13

Projected Rates

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Total Revenue	\$ 1,052,577	\$ 1,113,281	\$ 1,144,257	\$ 1,179,581	\$ 1,213,455	\$ 1,247,165
Mo. Rate revenue	\$ 183,756	\$ 193,976	\$ 199,382	\$ 205,509	\$ 211,414	\$ 217,308
Volume Revenue	\$ 868,821	\$ 919,305	\$ 944,875	\$ 974,073	\$ 1,002,041	\$ 1,029,857
Estimated hcf/year	192,061	192,061	192,061	192,061	192,061	192,061
Rate per hcf	\$ 4.52	\$ 4.79	\$ 4.92	\$ 5.07	\$ 5.22	\$ 5.36

Table 40
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2007-08

Revenues

Single Family Residential	\$ 462,477
Apartments	40,998
Commercial	1,052,577
Legacy School	203
County	<u>107,214</u>
Total	\$ 1,663,469

Disbursements

Customer Billing	\$ 58,601
Collection, Treatment and Disposal	1,519,331
Proposed-WW Rev. Bonds, 2007A	50,738
New Monitoring Program	<u>34,800</u>
Total	\$ 1,663,469

Table 41
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2008-09

Revenues

Single Family Residential	\$ 491,706
Apartments	43,247
Commercial	1,113,281
Legacy School	214
County	<u>113,443</u>
Total	\$ 1,761,890

Disbursements

Customer Billing	\$ 60,546
Collection, Treatment and Disposal	1,453,924
Proposed-WW Rev. Bonds, 2007A	175,780
New Monitoring Program	<u>71,640</u>
Total	\$ 1,761,890

Table 42
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2009-10

Revenues

Single Family Residential	\$ 509,017
Apartments	44,453
Commercial	1,144,257
Legacy School	220
County	<u>116,598</u>
Total	\$ 1,814,545

Disbursements

Customer Billing	\$ 62,568
Collection, Treatment and Disposal	1,514,255
Proposed-WW Rev. Bonds, 2007A	163,969
New Monitoring Program	<u>73,753</u>
Total	\$ 1,814,545

Table 43
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2010-11

Revenues

Single Family Residential	\$ 528,375
Apartments	45,817
Commercial	1,179,581
Legacy School	226
County	<u>120,201</u>
Total	\$ 1,874,200

Disbursements

Customer Billing	\$ 64,670
Collection, Treatment and Disposal	1,571,273
Proposed-WW Rev. Bonds, 2007A	162,315
New Monitoring Program	<u>75,943</u>
Total	\$ 1,874,200

Table 44
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2011-12

Revenues

Single Family Residential	\$ 547,381
Apartments	47,134
Commercial	1,213,455
Legacy School	233
County	<u>123,652</u>
Total	\$ 1,931,855

Disbursements

Customer Billing	\$ 66,855
Collection, Treatment and Disposal	1,621,257
Proposed-WW Rev. Bonds, 2007A	165,532
New Monitoring Program	<u>78,212</u>
Total	\$ 1,931,855

Table 45
 CITY OF LAKEPORT
 City of Lakeport Municipal Sewer District
 Wastewater Fund
 Revenues and Disbursements Summary
 FY 2012-13

Revenues

Single Family Residential	\$ 566,572
Apartments	48,449
Commercial	1,247,165
Legacy School	239
County	<u>127,085</u>
Total	\$ 1,989,511

Disbursements

Customer Billing	\$ 69,129
Collection, Treatment and Disposal	1,676,198
Proposed-WW Rev. Bonds, 2007A	163,620
New Monitoring Program	<u>80,564</u>
Total	\$ 1,989,511