CITY OF ARROYO GRANDE

ENTERPRISE FUNDS

Sewer Fund

Fund Summary, Revenues & Expenditures
## SEWER FUND SUMMARY

**FUND:** 612 SEWER

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
<th>2006-07 ACTUAL</th>
<th>2007-08 ACTUAL</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<td>AMENDED BUDGET</td>
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<td>$345,823</td>
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<td>$379,037</td>
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<td>713,286</td>
<td>781,796</td>
<td>779,500</td>
<td>779,500</td>
<td>793,200</td>
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<td>Total Revenues</td>
<td>713,286</td>
<td>781,796</td>
<td>779,500</td>
<td>779,500</td>
<td>793,200</td>
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<tr>
<td>Expenses:</td>
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<td>173,897</td>
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<td>1,735</td>
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<td>Capital Outlay</td>
<td>1,886</td>
<td>5,676</td>
<td>12,350</td>
<td>26,350</td>
<td>23,300</td>
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<td>492,364</td>
<td>444,200</td>
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<td>460,154</td>
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<td>723,463</td>
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<td>$275,549</td>
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### SEWER REVENUE DETAIL

**FUND:** 612 SEWER  

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<th>2007-08</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<tbody>
<tr>
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<td>ACTUAL</td>
<td>ACTUAL</td>
<td>ORIGINAL BUDGET</td>
<td>AMENDED BUDGET</td>
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<td>BUDGET</td>
<td>BUDGET</td>
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#### BUDGET ANALYSIS

**USE OF MONEY**

| 4301 | Interest                  | $10,036 | $11,553 | $5,500 | $5,500 | $6,000 | $5,800 | $5,300 |
|      | Total                      | 10,036  | 11,553  | 5,500  | 5,500  | 6,000  | 5,800  | 5,300  |

#### CHARGES FOR CURRENT SERVICES

| 4751 | Utility Billings           | 677,543 | 753,401 | 764,000 | 764,000 | 764,000 | 866,800 | 953,700 |
|      | 4765 UB late payment penalty | 6,482   | 7,217   | 8,200   | 8,200   | 8,200   | 9,000   | 9,000   |
|      | Total                      | 684,025 | 760,618 | 772,200 | 772,200 | 772,200 | 875,800 | 962,700 |

#### OTHER REVENUE

| 4807 | Expense Recovery           | 19,225  | 9,625   | 1,800   | 1,800   | 15,000  | 10,000  | 10,000  |
|      | Total                      | 19,225  | 9,625   | 1,800   | 1,800   | 15,000  | 10,000  | 10,000  |

#### TRANSFERS IN

| 4901 | Personnel Transfers        | -       | -       | -       | -       | -       | -       | -       |
|      | Total                      | -       | -       | -       | -       | -       | -       | -       |

**Grand Total**  

|         |                           | $713,286 | $781,796 | $779,500 | $779,500 | $793,200 | $891,600 | $978,000 |
|         |                           |         |         |         |         |         |         |         |
## SEWER EXPENSE DETAIL

**FUND:** 612 SEWER  
**ACTIVITY:** 4610 SEWER MAINTENANCE

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<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
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<th>2007-08 ACTUAL</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<td>2010-11 BUDGET</td>
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<td>2009-10</td>
<td>2010-11</td>
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<td><strong>173,897</strong></td>
<td><strong>214,500</strong></td>
<td><strong>187,442</strong></td>
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## SEWER EXPENSE DETAIL

**FUND:** 612 SEWER  
**ACTIVITY:** 4610 SEWER MAINTENANCE

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
<th>2006-07 ACTUAL</th>
<th>2007-08 ACTUAL</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<td>2006-07</td>
<td>2007-08</td>
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<td>ACTUAL</td>
<td>BUDGET</td>
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<td><strong>Total</strong></td>
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<td>69,817</td>
<td>74,910</td>
<td>82,000</td>
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### DEBT SERVICE

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<th>2007-08 ACTUAL</th>
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<th>BI-ANNUAL BUDGET</th>
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<tr>
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<td>Lease Purchase Payments</td>
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<td>1,735</td>
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<td>AMENDED BUDGET</td>
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<tr>
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<td>444,200</td>
<td>587,196</td>
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<td>6201</td>
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<td>5,676</td>
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<td>23,300</td>
</tr>
<tr>
<td>Grand Total</td>
<td>$667,232</td>
<td>$748,582</td>
<td>$753,050</td>
<td>$882,988</td>
<td>$723,463</td>
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CITY OF ARROYO GRANDE

ENTERPRISE FUNDS

Sewer Connection Fund

Fund Summary, Revenues & Expenditures
# Sewer Facility Fund Summary

**Fund:** 634 Sewer Facility

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<th>2007-08 ACTUAL</th>
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<tr>
<td>Transfers In</td>
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<tr>
<td>Total Revenues</td>
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<td>Transfers Out</td>
<td></td>
<td>$ 146,238</td>
<td>$ 42,120</td>
<td>-</td>
<td>$ 425,120</td>
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<td>Total Expenditures</td>
<td></td>
<td>$ 146,238</td>
<td>$ 42,120</td>
<td>-</td>
<td>$ 425,120</td>
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<td>Adjustments to Fund Balance</td>
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### SEWER FACILITY FUND SUMMARY

**FUND:** 634 SEWER FACILITY

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<td>Total</td>
<td>70,428</td>
<td>22,038</td>
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**SEWER FACILITY FUND SUMMARY**

**FUND:** 634 SEWER FACILITY  
**ACTIVITY:** 4610 CAPITAL TRANSFERS

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<td>ESTIMATED ACTUAL</td>
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<td>Total</td>
<td></td>
<td>$146,238</td>
<td>$42,120</td>
<td>$425,120</td>
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289
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CITY OF ARROYO GRANDE

ENTERPRISE FUNDS

Water Fund

Fund Summary, Revenues & Expenditures
## WATER FUND SUMMARY

**FUND:** 640 WATER FUND

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>2006-07 ACTUAL</th>
<th>2007-08 ACTUAL</th>
<th>2009-10 BUDGET</th>
<th>2010-11 BUDGET</th>
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<td>$12,625,064</td>
<td>$12,654,915</td>
<td>$11,217,022</td>
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<td>Revenues</td>
<td>2,196,247</td>
<td>2,419,773</td>
<td>2,976,600</td>
<td>3,532,900</td>
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<tr>
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<td>-</td>
<td>-</td>
<td>2,407,300</td>
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<td>Total Revenues</td>
<td>2,196,247</td>
<td>2,419,773</td>
<td>2,976,600</td>
<td>3,532,900</td>
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<tr>
<td>Expenses</td>
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<td>410,506</td>
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<td>11,798</td>
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<td>Capital Outlay</td>
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<td>2,638,300</td>
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<td>1,979,931</td>
<td>4,414,493</td>
<td>3,462,560</td>
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<tr>
<td>Audit fixed asset &amp; depreciation entries</td>
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<td>(179,365)</td>
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<td>Ending Fund Balance</td>
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<td>12,885,541</td>
<td>11,217,022</td>
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<tr>
<td>Reserve for Carry-Over of CIP Transfers</td>
<td>-</td>
<td>-</td>
<td>(157,956)</td>
<td>-</td>
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<tr>
<td>Available Fund Balance</td>
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<td>$12,885,541</td>
<td>$12,654,915</td>
<td>$11,287,362</td>
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291
## WATER FUND SUMMARY

**FUND:** 640 WATER FUND

### Components of Fund Balance

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>2006-07 ACTUAL</th>
<th>2007-08 ACTUAL</th>
<th>ORIGINAL BUDGET</th>
<th>AMENDED BUDGET</th>
<th>ESTIMATED ACTUAL</th>
<th>BI-ANNUAL BUDGET</th>
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<tbody>
<tr>
<td>Cash</td>
<td>$2,485,821</td>
<td>$2,843,032</td>
<td>$2,969,381</td>
<td>$2,562,194</td>
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<td>10,378,052</td>
<td>10,378,052</td>
<td>10,378,052</td>
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<tr>
<td>Current &amp; long term liabilities</td>
<td>(423,707)</td>
<td>(335,543)</td>
<td>(500,000)</td>
<td>(500,000)</td>
<td>(500,000)</td>
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<td>12,625,064</td>
<td>12,885,541</td>
<td>12,847,433</td>
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<td>12,812,871</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>(157,956)</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Available Fund Balance</td>
<td>$12,625,064</td>
<td>$12,885,541</td>
<td>$12,847,433</td>
<td>$12,440,246</td>
<td>$12,654,915</td>
<td>$11,217,022</td>
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# WATER REVENUE DETAIL

**FUND:** 640 WATER FUND

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<tr>
<th>ACCOUNT</th>
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<th>2007-08</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<tr>
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<td>ACTUAL</td>
<td>ACTUAL</td>
<td>ORIGINAL BUDGET</td>
<td>AMENDED BUDGET</td>
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<td>ESTIMATED</td>
<td>ACTUAL</td>
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<td>BUDGET</td>
<td>BUDGET</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td>2009-10</td>
<td>2010-11</td>
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<tr>
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<td></td>
<td>Budget</td>
</tr>
<tr>
<td>BUDGET ANALYSIS</td>
<td></td>
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<td></td>
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<tr>
<td>USE OF MONEY</td>
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<td>$45,900</td>
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<td>110,030</td>
<td>112,151</td>
<td>45,900</td>
<td>45,900</td>
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</table>

| CHARGES FOR CURRENT SERVICES |                      |             |             |                     |                  |
| Utility Billings  |                      | 2,017,023   | 2,237,499   | 2,289,800           | 2,289,800         | 2,289,800     | 2,855,800     | 3,427,300 |
| Hydrant Water    |                      | 4,846       | 9,482       | 6,500               | 6,500             | 6,500         | 7,800         | 7,800  |
| Meter Installations |                      | 17,180      | 6,250       | 27,000              | 27,000            | 5,000         | 5,000         | 5,000  |
| Reconnection Fees |                      | -           | -           | 600                 | 600               | 600           | 600           | 600    |
| Utility Billing Set Up Fee |                      | -           | -           | 500                 | 500               | 500           | 500           | 500    |
| UB late payment penalty |                      | 21,076      | 23,930      | 27,000              | 27,000            | 27,000        | 29,000        | 29,000 |
| Water Wheeling Charge |                      | 14,649      | 13,490      | 7,800               | 7,800             | 17,000        | 17,000        | 17,000 |
| Total |                      | 2,074,774   | 2,290,651   | 2,359,200           | 2,359,200         | 2,346,400     | 2,915,700     | 3,487,200 |

| OTHER REVENUE |                      |             |             |                     |                  |
| Other Revenue  |                      | 634         | 152         | 1,000               | 1,000             | 500           | 700           | 700    |
| Expense Recovery |                      | 10,809      | 16,819      | 12,500              | 12,500            | 12,500        | 12,500        | 12,500 |
| Total |                      | 11,443      | 16,971      | 13,500              | 13,500            | 13,000        | 13,200        | 13,200 |

| TRANSFERS IN |                      |             |             |                     |                  |
| Personnel Transfers |                      | -           | -           | -                   | -                | -             | -             |
| Total |                      | -           | -           | -                   | -                | -             | -             |
| Grand Total |                      | $2,196,247  | $2,419,773  | $2,418,600           | $2,418,600        | $2,407,300    | $2,976,600    | $3,532,900 |
## WATER FUND EXPENSE TOTALS

**FUND:** 640 WATER FUND  
**ACTIVITY:** BUDGET TOTAL

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<th>ACCOUNT</th>
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<th>2007-08</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET 2009-10</th>
<th>2010-11</th>
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<tr>
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<td>ACTUAL</td>
<td>ACTUAL</td>
<td>ORIGINAL BUDGET</td>
<td>AMENDED BUDGET</td>
<td>ESTIMATED ACTUAL</td>
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<td></td>
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<td>BUDGET</td>
<td>BUDGET</td>
</tr>
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<td><strong>629,932</strong></td>
<td><strong>558,477</strong></td>
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294
## WATER FUND EXPENSE TOTALS

**FUND:** 640 WATER FUND  
**ACTIVITY:** BUDGET TOTAL

<table>
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<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
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<th>2007-08</th>
<th>FISCAL YEAR 2008-09</th>
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<td>ACTUAL</td>
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<td>2009-10 BUDGET</td>
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<td></td>
<td></td>
<td>AMENDED BUDGET</td>
<td>2010-11 BUDGET</td>
</tr>
<tr>
<td></td>
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## WATER FUND EXPENSE TOTALS

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**ACTIVITY:** BUDGET TOTAL

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297
**WATER EXPENSE DETAIL**

**FUND:** 640 WATER  
**ACTIVITY:** 4710 WATER ADMINISTRATION

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**BUDGET ANALYSIS**

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116,748  
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**Total**  
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### WATER EXPENSE DETAIL

**FUND:** 640 WATER  
**ACTIVITY:** 4710 WATER ADMINISTRATION

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299
# WATER EXPENSE DETAIL

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**ACTIVITY:** 4711 WATER PRODUCTION

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**Total**  
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## WATER EXPENSE DETAIL

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**ACTIVITY:** 4711 WATER PRODUCTION

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### WATER EXPENSE DETAIL

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**ACTIVITY:** 4712 WATER DISTRIBUTION

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**DEBT SERVICE**

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<td>AMENDED BUDGET</td>
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<td>86</td>
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### WATER EXPENSE DETAIL

**FUND:** 640 WATER FUND  
**ACTIVITY:** 4712 WATER DISTRIBUTION

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<th>BI-ANNUAL BUDGET</th>
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</thead>
<tbody>
<tr>
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<td>2009-10 BUDGET</td>
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<tr>
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<td>AMENDED BUDGET</td>
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<td></td>
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<td>ESTIMATED ACTUAL</td>
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**BUDGET ANALYSIS**

**OPERATING EQUIPMENT**

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<th>Machinery &amp; Equipment</th>
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<th>221,721</th>
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<td>221,721</td>
<td>222,788</td>
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CITY OF ARROYO GRANDE

ENTERPRISE FUNDS

Lopez Fund

Fund Summary, Revenues & Expenses
## LOPEZ FUND SUMMARY

**FUND: 641 LOPEZ**

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<th>ACCOUNT</th>
<th>LINE ITEM</th>
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<th>2007-08 ACTUAL</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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<tbody>
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<td>2006-07</td>
<td>2007-08</td>
<td>ORIGINAL BUDGET</td>
<td>AMENDED BUDGET</td>
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<td>BUDGET</td>
<td>BUDGET</td>
<td>ACTUAL</td>
<td>2009-10 BUDGET</td>
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<td>$2,884,785</td>
<td>$2,884,785</td>
<td>$2,884,785</td>
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<tr>
<td><strong>Revenues:</strong></td>
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<tr>
<td>Revenues</td>
<td>2,704,291</td>
<td>3,440,851</td>
<td>3,474,000</td>
<td>3,474,000</td>
<td>3,474,000</td>
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<tr>
<td>Transfers In</td>
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<td></td>
<td></td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td>2,704,291</td>
<td>3,440,851</td>
<td>3,474,000</td>
<td>3,474,000</td>
<td>3,474,000</td>
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<tr>
<td><strong>Expenses:</strong></td>
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<td></td>
<td></td>
<td></td>
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<td>Salaries and Benefits</td>
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<td>Current Expenses</td>
<td>2,176,061</td>
<td>2,363,815</td>
<td>2,890,580</td>
<td>2,852,288</td>
<td>2,834,284</td>
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<td>Debt Service</td>
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<td>Capital Outlay</td>
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<td>277,104</td>
<td>291,000</td>
<td>340,000</td>
<td>340,000</td>
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<td><strong>Total Expenditures</strong></td>
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<td>3,181,580</td>
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<td>$2,084,852</td>
<td>$2,884,785</td>
<td>$3,177,205</td>
<td>$3,166,497</td>
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### Components of Fund Balance

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<th>2009-10</th>
<th>2010-11</th>
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<tbody>
<tr>
<td><strong>Cash</strong></td>
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<td>$920,099</td>
<td>$1,212,519</td>
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<td>$1,964,686</td>
<td>$1,964,686</td>
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<td><strong>Current &amp; long term liabilities</strong></td>
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**Ending Fund Balance**

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<tr>
<td>$2,084,852</td>
<td>$2,884,785</td>
<td>$3,177,205</td>
<td>$3,166,497</td>
<td>$3,184,501</td>
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* The Lopez Dam Remediation debt is being shown as an operating lease rather than a long-term debt.
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<tr>
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## LOPEZ EXPENSE DETAIL

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**ACTIVITY:** 4750 LOPEZ ADMINISTRATION

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<tr>
<td>5612</td>
<td>Lopez Maintenance &amp; Operation</td>
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<td>$2,363,815</td>
<td>$2,890,580</td>
<td>$2,852,288</td>
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<td>$2,363,815</td>
<td>$2,890,580</td>
<td>$2,852,288</td>
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<td>$2,860,878</td>
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<td>340,000</td>
<td>327,400</td>
<td>343,800</td>
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<td></td>
<td>Total</td>
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<td>277,104</td>
<td>291,000</td>
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<td>340,000</td>
<td>327,400</td>
<td>343,800</td>
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CITY OF ARROYO GRANDE

ENTERPRISE FUNDS

Water Facility Fund

Fund Summary & Revenues
### WATER FACILITY FUND SUMMARY

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<td>ACTUAL</td>
<td>ORIGINAL BUDGET</td>
<td>2009-10 BUDGET</td>
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<td>$ 931,703 $ 1,030,143</td>
<td>$ 949,993</td>
<td>$ 949,993</td>
<td>$ 949,993</td>
<td>$ 702,110 $ 541,410</td>
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<tr>
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<td>Revenues</td>
<td>149,247</td>
<td>71,030</td>
<td>116,000</td>
<td>30,000</td>
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<tr>
<td></td>
<td>Transfers In</td>
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<td>-</td>
<td>28,000</td>
<td>30,000</td>
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<td>Total Revenues</td>
<td>149,247</td>
<td>71,030</td>
<td>116,000</td>
<td>30,000</td>
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<td>Expenses:</td>
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<td>Capital Outlay</td>
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<tr>
<td></td>
<td>Transfers Out</td>
<td>50,807</td>
<td>151,180</td>
<td>118,920</td>
<td>190,700</td>
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<td></td>
<td>Total Expenditures</td>
<td>50,807</td>
<td>151,180</td>
<td>118,920</td>
<td>190,700</td>
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<td>Adjustments to Fund Balance</td>
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<td>Ending Fund Balance</td>
<td>$ 1,030,143 $ 949,993</td>
<td>$ 947,073</td>
<td>$ (38,000)</td>
<td>$ 905,799</td>
<td>$ 541,410 $ 79,410</td>
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<td>Reserve for Carry-Over of CIP Transfers</td>
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<td>(203,689)</td>
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<tr>
<td>Available Fund Balance</td>
<td>$ 1,030,143 $ 949,993</td>
<td>$ 947,073</td>
<td>$ (38,000)</td>
<td>$ 702,110</td>
<td>$ 541,410 $ 79,410</td>
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309
## WATER FACILITY FUND REVENUE DETAIL

**FUND: 642 WATER FACILITY FUND**

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
<th>2006-07 ACTUAL</th>
<th>2007-08 ACTUAL</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td>ORIGINAL BUDGET</td>
<td>2009-10 BUDGET</td>
</tr>
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<td></td>
<td></td>
<td>AMENDED BUDGET</td>
<td>2010-11 BUDGET</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td>ESTIMATED ACTUAL</td>
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<td><strong>BUDGET ANALYSIS</strong></td>
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<td><strong>USE OF MONEY</strong></td>
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<td>Interest</td>
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<td>$15,000</td>
<td>$10,000</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td>$43,826</td>
<td>$44,119</td>
<td>$25,000</td>
<td>$10,000</td>
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<td>$15,000</td>
<td>$10,000</td>
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</table>

| **CHARGES FOR CURRENT SERVICES** |                     |                |                |                     |                  |
| 4760   | Water Main Charges  | -              | 3,700          | -                  | -                |
| 4761   | Distribution Charges| 105,421        | 23,211         | 91,000             | 20,000           |
|         |                     |                |                | 13,000             | 20,000           |
|         |                     |                |                | 13,000             | 20,000           |
|         | **Total**           | 105,421        | 26,911         | 91,000             | 20,000           |
|         |                     |                |                | 13,000             | 20,000           |
|         |                     |                |                | 13,000             | 20,000           |

| **Grand Total** | $149,247 | $71,030 | $116,000 | $28,000 | $28,000 | $30,000 | $30,000 |
## WATER FACILITY FUND EXPENSE DETAIL

**FUND:** 642 WATER FACILITY FUND  
**ACTIVITY:** 4610 CAPITAL TRANSFERS

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>LINE ITEM</th>
<th>2006-07</th>
<th>2007-08</th>
<th>FISCAL YEAR 2008-09</th>
<th>BI-ANNUAL BUDGET</th>
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</thead>
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<tr>
<td></td>
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<td>ACTUAL</td>
<td>ACTUAL</td>
<td>ORIGINAL BUDGET</td>
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<td></td>
<td>AMENDED BUDGET</td>
<td>2010-11</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>ESTIMATED ACTUAL</td>
<td>BUDGET</td>
</tr>
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<td></td>
<td>BUDGET</td>
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