

**WRA FY2014 Budget**  
**And FY2013 Amended Budget**

For optimum viewing  
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To: WRA Board Members:  
 Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2014

The Operating Contractor respectfully submits the fiscal year 2014 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout these pages are all aspects of the budget. Each section supports the following areas being operations, debt service, surcharges/credits, and capital improvements.

The WRA gross budget for fiscal year 2014 is \$92,347,159 compared to the fiscal year 2013 gross budget of \$129,742,020. Debt service increased \$2,249,148 for payments on additional SRF draws. The operation and maintenance budget increased \$464,050 primarily for Chemicals, Other Charges and Personal Services. Reserve budget for fiscal year 2014 includes \$60,000 to increase the working capital reserve and \$34,218 to increase the supplemental insurance reserve for workers' compensation. The capital improvement program (CIP) decreased this fiscal year as considerable construction progress has made in recent years. Several new projects and segments were started in calendar year 2013 but their magnitude is less than the large projects of prior years.

#### Gross Budget Summary

	FY2013 Budget	FY2014 Preliminary	Change
<b>Operating Budget</b>			
Operation, Maint. & Insurance	\$ 20,520,450	\$ 20,984,500	464,050
Debt Service	18,198,953	20,448,101	2,249,148
Reserve increases	248,130	94,558	(153,572)
Equipment Replacement	500,000	500,000	-
	<u>39,467,533</u>	<u>42,027,159</u>	<u>2,559,626</u>
<b>Capital Budget</b>	<u>90,274,487</u>	<u>50,320,000</u>	<u>(39,954,487)</u>
<b>Total Gross Budget</b>	\$ 129,742,020	\$ 92,347,159	(37,394,861)

The CIP total is \$511,416,753 and includes construction past the year 2020. Cost of construction for FY2014 to FY2019 is estimated at \$76,450,000; last year's estimate was \$138,607,584. WRA began construction in 2011 on major core projects included in the long term control plan. Revised cost estimates and new projects have increased the CIP total \$21,832,495. The WRA finances most improvements with the Clean Water State Revolving Funds Loan program. In calendar 2013, bond issues of approximately \$40 million are planned.

Total operating offsets for fiscal year 2014 are \$9,040,053 compared to the fiscal year 2013 offsets of \$9,443,567. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The decrease in the offset amount is attributed to a reduction in adjustments from prior years. The budget adjustments shown below include operation/maintenance and

debt services adjustments that represent the difference between actual costs and budgeted collections for prior years.

Summary of Budget Offsets

	FY2013 Budget	FY2014 Preliminary	Change
<b>Operating Budget</b>			
Pretreatment Revenues	\$ 3,163,650	\$ 3,233,610	69,960
Other Operating Revenues	838,750	806,590	(32,160)
Adjustment from prior years	4,956,167	4,532,853	(423,314)
Debt Reserve Earnings	35,000	17,000	(18,000)
Equip Repl Earnings & Fund bal	450,000	450,000	-
	<u>9,443,567</u>	<u>9,040,053</u>	<u>(403,514)</u>

Inclusion here is by direction from the Amended and Restated Agreement for the WRA [Article IX, Section 3 (i)]. The community contribution requirement is determined by the net budget and shared among the participating communities primarily by flows. For fiscal year 2014 the requirement is \$36,486,766 compared to \$33,323,966 in fiscal year 2013. The majority of the increase is attributed to increased debt service.

Community Contribution Summary (Net Budget)

	FY2013 Budget	FY2014 Preliminary	Change
<b>Net Budget</b>			
Operations, Maint. & Ins.	\$ 13,376,433	\$ 14,372,166	995,733
Debt Service	16,349,403	18,470,382	2,120,979
Operating Reserves	248,130	94,218	(153,912)
Equipment Replacement	50,000	50,000	-
Renewal & Replacement	<u>3,300,000</u>	<u>3,500,000</u>	<u>200,000</u>
<b>Community Contributions</b>	<b>\$ 33,323,966</b>	<b>\$ 36,486,766</b>	<b>\$ 3,162,800</b>

This budget, as presented, will allow the WRA to meet its responsibilities of operating and maintaining a facility that continues to meet the wastewater treatment needs of participating communities. It allows the WRA to meet the federal and state mandates for pretreatment and effluent discharge standards.

Respectfully Submitted,

  
 David L. Miller  
 WRA Director

Cc: Alternates, Operating Contractor staff



## Staff Summary

Agenda Item

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Agenda Date: 02/19/13

### **SUBJECT—**

Resolution Regarding Public Hearing and Approval of Wastewater Reclamation Authority Amended Current Fiscal Budget 2012-2013 and Wastewater Reclamation Authority Fiscal Budget 2013-2014

### **RECOMMENDED ACTION—**

Approval

### **FISCAL IMPACT—**

The cash collected from each community will change with the adoption of a new budget.

### **BACKGROUND—**

**For Fiscal 2013-2014** the average flow used is 25,477.5 MG which is less than last year and obtained from Technical sub-committee. FY2014 budget recommendation of \$36,486,766 is to be collected from WRA participating communities. The budget includes the following:

1. Debt service in 2014 will increase to include interest on additional SRF borrowings. Gross debt service of \$20,431,101 is 12.5% higher than last year.
2. R&R expenditure/CIP contribution of \$3,500,000 is 6.1% higher than last year.
3. Equipment replacement contribution of \$50,000 is the same as last year.
4. Gross WRF operations budget (O&M) of \$20,984,500 is higher than last year.
5. The net O&M budget for operating WRF after revenue offsets are applied increased 2.6%.
6. The unspent O&M budget collection from FY2012 of \$2.6M is applied to FY2014.
7. The unspent debt service collection from FY2012 of \$1.9M is applied to FY2014.
8. The unspent workers' compensation budget from FY2012 of \$34,218 is collected for the FY2014 Supplemental Insurance Reserve Fund annual increase.
9. New allocation for FY2014 of the O&M budget will allocate WRF operations for first half using 22,751.8 MG WRF flow and for second half use 25,014.4 MG. The increase in WRF flow on January 1<sup>st</sup> is due to the anticipated connections of Ankeny, Bondurant and Polk City during calendar 2013.

**WRA's Capital Improvements Program for 2014-2019 (CIP)** totals \$511,741,753 with \$50,320,000 estimated for FY2014 and \$76,450,000 estimated for the next six years.

**For Fiscal 2012-2013 Amended** the average flow used is 29,264.0 MG. The amount collected from WRA communities & districts is \$33,323,966 (same as Adopted). Gross O&M Expense is \$20,528,621 and Net O&M is \$16,488,050 (less than Adopted). Expenses by account number have been reviewed and adjusted where needed such that the amended budget will align better with actual expenditures.

A budget book will be distributed at the meeting. Final budgets have been posted to the website in the Financial Information area. Please email any questions to RJVaughan @ dm.gov.org

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [C]

Fiscal Year 2014

<u>Budget Collections</u>	Fiscal Year 2013 Budget	Fiscal Year 2014 Budget	increase or (decrease)
Community Collections [see below]	33,323,966	36,486,766	3,162,800
<u>Budget Expenditures</u>			
Plant Operations	13,486,433	14,432,166	945,733
Debt Service	16,349,403	18,470,382	2,120,979
CIP / R&R expenditures	3,300,000	3,500,000	200,000
Equipment replacement	50,000	50,000	0
Equip Resv & Ins Resv adjustments	0	0	0
Supplemental Ins. Reserve	138,130	34,218	(103,912)
<b>Total Budget</b>	<b>33,323,966</b>	<b>36,486,766</b>	<b>3,162,800</b>

<u>Budget Alloc to each Commty</u>	Last Yr Budget Ttl	This Yr Budget Ttl	increase or (decrease)
Altoona	1,476,442	1,662,086	185,644
Ankeny	3,297,802	4,310,098	1,012,296
Bondurant	265,909	342,998	77,089
Clive	1,260,971	1,430,706	169,735
Cumming	5,309	4,800	(509)
Des Moines	15,646,750	16,168,095	521,345
GP HOC	100,927	123,910	22,983
Johnston	495,529	623,542	128,013
Norwalk	884,754	910,161	25,407
Pleasant Hill	363,013	348,417	(14,596)
Polk City	248,251	330,049	81,798
Polk County	83,277	104,422	21,145
USSD	3,111,475	3,493,371	381,896
U W SD	527,811	533,373	5,562
Waukee	833,374	931,568	98,194
West Des Moines	4,722,372	5,169,170	446,798
<b>Total Collections</b>	<b>33,323,966</b>	<b>36,486,766</b>	

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [B]

Fiscal Year 2014

			Last Year's Change	Recommended		Current Year Change
	Fiscal Year 2012 Budget	Fiscal Year 2013 Budget	increase or (decrease)	Fiscal Year 2013 Budget	Fiscal Year 2014 Budget	increase or (decrease)
<b>Budget Collections</b>						
Community Collections	32,568,088	33,323,966	755,878	33,323,966	36,486,766	3,162,800
<b>Budget Expenditures</b>						
Plant Operations [see below]	13,689,953	13,486,433	(203,520)	13,486,433	14,432,166	945,733
Debt Service [see below]	15,993,178	16,349,403	356,225	16,349,403	18,470,382	2,120,979
CIP / R&R expenditures	2,822,275	3,300,000	477,725	3,300,000	3,500,000	200,000
Equipment replacement	70,000	50,000	(20,000)	50,000	50,000	0
Equip Resv & Ins Resv adjustments	(7,318)	0	7,318	0	0	0
Supplemental Ins. Reserve	0	138,130	138,130	138,130	34,218	(103,912)
<b>Total Budget</b>	<b>32,568,088</b>	<b>33,323,966</b>	<b>755,878</b>	<b>33,323,966</b>	<b>36,486,766</b>	<b>3,162,800</b>
-						
<b>Plant Operations &amp; Maint</b>						
Operations & Maintenance Costs	20,018,887	20,520,450	501,563	20,520,450	20,984,500	464,050
Revenue Offsets	(4,102,400)	(4,002,400)	100,000	(4,002,400)	(4,040,200)	(37,800)
Working Cap Resv adjustment	300,000	110,000	(190,000)	110,000	60,000	(50,000)
Prior year credits	(2,526,534)	(3,141,617)	(615,083)	(3,141,617)	(2,572,134)	569,483
<b>Plant Oper. subtotal</b>	<b>13,689,953</b>	<b>13,486,433</b>	<b>(203,520)</b>	<b>13,486,433</b>	<b>14,432,166</b>	<b>945,733</b>
<b>Debt Servicing</b>						
SRF Debt (prior)	1,436,691	1,476,240	39,549	1,476,240	1,491,925	15,685
2004 A (refunding)	2,871,750	0	(2,871,750)	0	0	0
SRF Debt (new)	6,980,000	9,974,000	2,994,000	9,974,000	12,211,400	2,237,400
2006 Bonds	2,522,900	2,522,525	(375)	2,522,525	2,521,026	(1,499)
2004 Bonds	4,223,888	4,226,188	2,300	4,226,188	4,223,750	(2,438)
Interest adjustments	(54,900)	(35,000)	19,900	(35,000)	(17,000)	18,000
Prior year adj / reduce Reserve	(1,987,151)	(1,814,550)	172,601	(1,814,550)	(1,960,719)	(146,169)
<b>Debt Service, Net subtotal</b>	<b>15,993,178</b>	<b>16,349,403</b>	<b>356,225</b>	<b>16,349,403</b>	<b>18,470,382</b>	<b>2,120,979</b>

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [A]

Fiscal Year 2014

**Recommended**

Community / District		Fiscal Year	Fiscal Year	Fiscal Year		Fiscal Year		Fiscal Year	Percentage Change from F13 to F14
		2010 Budget *	2010 Amend Budget	2011 Budget *	2012 Budget *	2013 Budget *	2013 Amend Budget	2014 Budget	
Altoona	#	1,049,728	1,044,096	1,245,876	1,446,157	1,476,442	1,476,442	1,662,086	12.57%
c Ankeny	#	2,039,527	2,026,041	2,605,594	3,013,816	3,297,802	3,297,802	4,310,098	30.70%
c Bondurant	#	165,206	151,052	210,865	240,021	265,909	265,909	342,998	28.99%
Clive	#	897,792	893,367	1,027,819	1,131,629	1,260,971	1,260,971	1,430,706	13.46%
Cumming	#	4,129	4,072	4,763	4,265	5,309	5,309	4,800	-9.58%
Des Moines		13,844,253	13,819,205	15,253,644	15,875,706	15,646,750	15,646,750	16,168,095	3.33%
Greenfield Plaza		124,251	124,096	121,695	113,820	100,927	100,927	123,910	22.77%
Johnston		449,152	448,142	431,421	443,489	495,529	495,529	623,542	25.83%
Norwalk	#	462,031	459,522	793,875	851,371	884,754	884,754	910,161	2.87%
Pleasant Hill		506,187	505,479	466,078	401,763	363,013	363,013	348,417	-4.02%
c Polk City	#	0	250,325	247,830	250,372	248,251	248,251	330,049	32.95%
Polk County		437,351	437,419	340,291	137,098	83,277	83,277	104,422	25.39%
Urbandale San Sewer District	#	2,221,251	2,208,594	2,495,231	2,846,930	3,111,475	3,111,475	3,493,371	12.27%
Urb-Windsor Hts San District		489,850	488,089	523,961	516,022	527,811	527,811	533,373	1.05%
Waukee	#	614,634	611,670	802,131	784,048	833,374	833,374	931,568	11.78%
West Des Moines	#	3,662,971	3,642,169	4,196,176	4,511,581	4,722,372	4,722,372	5,169,170	9.46%
<b>TOTAL</b>		<b>26,968,313</b>	<b>27,113,338</b>	<b>30,767,251</b>	<b>32,568,088</b>	<b>33,323,966</b>	<b>33,323,966</b>	<b>36,486,766</b>	<b>9.49%</b>

# Denotes Expansion Community

Budget \* Represents allocation activity presented in previous budgets.

Additionally, Waukee will pay WRA interest on Series 2008D (\$70,000 annually).

c New connecting community at or before 12/31/13 (half of fiscal year 2014).

	2013	2014	
Debt Serv 2008+	9,974,000	12,211,400	22.43%
Debt Serv 2006	2,522,525	2,521,026	-0.06%
Debt Serv 2004B	4,226,188	4,223,750	-0.06%
SRF & 2004A	1,476,240	1,491,925	1.06%
Oper & Maint (net)	16,518,050	16,944,300	2.58%
R&R/CIP Contrib.	3,300,000	3,500,000	6.06%
Other, Credits	(4,693,037)	(4,405,635)	-6.12%
	<u>33,323,966</u>	<u>36,486,766</u>	

Preliminary  
2012 WRA-WRF Monthly Flows

Community	January	February	March	April	May	June	July	August	September	October	November	December	WRA Total	WRF Total	WRA %	WRF%
Altoona	1.497	1.679	1.946	2.554	2.290	2.075	1.839	1.845	1.892	1.836	1.572	1.473	684.337	684.337	4.032	4.596
Ankeny (WRA)	3.801	4.099	4.389	5.079	4.943	4.241	3.789	3.739	3.584	3.692	3.709	3.530	1,477.535	0.000	8.706	0.000
Ankeny	0.424	0.447	0.479	0.593	0.566	0.452	0.401	0.400	0.384	0.386	0.396	0.388	161.613	161.613	0.952	1.086
Bondurant (WRA)	0.247	0.518	0.339	0.442	0.345	0.291	0.224	0.250	0.294	0.260	0.278	0.230	112.399	0.000	0.662	0.000
Clive	1.632	1.719	1.827	2.178	2.098	1.731	1.567	1.582	1.430	1.443	1.458	1.460	611.928	611.928	3.605	4.110
Cumming (WRA)	0.010	0.007	0.008	0.016	0.010	0.005	0.002	0.003	0.003	0.004	0.004	0.003	2.276	0.000	0.013	0.000
Des Moines	22.027	23.300	25.347	31.678	29.494	23.630	19.997	20.470	18.265	21.024	20.414	20.394	8,393.306	8,393.306	49.453	56.375
Greenfield Plaza/Hills of Coventry	0.165	0.188	0.202	0.218	0.228	0.166	0.151	0.145	0.166	0.200	0.187	0.245	68.810	68.810	0.405	0.462
Johnston	1.259	1.305	1.321	1.425	1.404	1.271	1.227	1.285	1.228	1.226	1.225	1.201	467.615	467.615	2.755	3.141
Norwalk	0.798	0.874	0.949	1.179	1.112	0.789	0.702	0.681	0.661	0.703	0.713	0.683	299.194	299.194	1.763	2.010
Pleasant Hill	0.556	0.572	0.575	0.690	0.674	0.509	0.470	0.470	0.436	0.455	0.497	0.443	192.928	192.928	1.137	1.296
Polk County	0.187	0.237	0.249	0.240	0.252	0.215	0.187	0.210	0.198	0.230	0.248	0.179	79.936	79.936	0.471	0.537
Polk City (WRA)	0.253	0.258	0.287	0.355	0.381	0.308	0.281	0.281	0.265	0.271	0.274	0.278	106.276	0.000	0.626	0.000
Urbandale Sanitary Sewer District	3.827	4.261	4.576	5.248	5.153	4.109	3.662	3.755	3.559	3.640	3.757	3.682	1,496.667	1,496.667	8.818	10.053
Urbandale-Windsor Heights Sanitary District	0.551	0.664	0.824	0.988	0.919	0.629	0.528	0.542	0.503	0.509	0.522	0.525	234.234	234.234	1.380	1.573
Warren County	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Waukee (WRA)	0.934	1.089	1.251	1.364	1.200	1.039	0.917	0.968	0.952	0.990	1.008	0.973	385.611	0.000	2.272	0.000
Waukee	0.045	0.048	0.072	0.074	0.067	0.046	0.024	0.044	0.041	0.043	0.053	0.067	18.969	18.969	0.112	0.127
West Des Moines	5.352	5.825	6.443	7.552	7.111	6.115	5.623	5.685	5.363	5.583	5.494	5.490	2,178.747	2,178.747	12.837	14.634
Total													16,972.380	14,888.283	100.000	100.000
Total Flow Reported at WRF Flume	45.422	47.938	51.380	63.565	59.737	49.171	43.218	44.130	38.738	44.236	45.033	43.183	17,507.942			
Total Flow Reported from WRF Communities	38.321	41.119	44.811	54.617	51.367	41.737	36.378	37.113	34.128	37.277	36.535	36.231	14,888.283			
Total Flow Reported from All Communities	43.566	47.090	51.085	61.873	58.246	47.621	41.591	42.354	39.226	42.494	41.808	41.245	16,972.380			



**WASTEWATER RECLAMATION AUTHORITY**  
Allocation Percentages Based on WRA / WRF Flows  
Fiscal Year 2014

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2012* WRF Flow	Percentage <sup>A</sup> Flow	2012* WRA Flow	Percentage <sup>A</sup> Flow
	Altoona #	904.0	3.973%	904.0	3.548%
F	Ankeny ©	90.8	0.399%	2,041.6	8.013%
	Bondurant ©	0.0	0.000%	171.0	0.671%
	Clive #	827.2	3.636%	827.2	3.247%
	Cumming	0.0	0.000%	2.7	0.010%
	Des Moines #	14,390.2	63.250%	14,390.2	56.485%
	Greenfield P / HOC SS District #	106.4	0.468%	106.4	0.417%
	Johnston #	525.2	2.308%	525.2	2.061%
	Norwalk #	421.9	1.854%	421.9	1.656%
	Pleasant Hill #	327.2	1.438%	327.2	1.284%
	Polk City ©	0.0	0.000%	140.7	0.552%
	Polk County #	110.7	0.486%	110.7	0.434%
	Urbandale San Sewer District #	1,879.6	8.261%	1,879.6	7.377%
	Urb-Windsor Hts San District #	363.2	1.597%	363.2	1.426%
F	Waukee	8.3	0.036%	468.7	1.840%
	West Des Moines #	2,797.2	12.294%	2,797.2	10.979%
TOTAL		22,751.8	100.0%	25,477.5	100.0%

# Represents Communities fully connected to the WRA (WRF system).

\* Represents average flow based on flows from calendar years 2010,2011,2012.

<sup>A</sup> WRF budget allocations are computed using these percentages.

F Flow from Corp. Woods, Painted Woods, Rock Creek/West side of Ankeny included.

© Anticipating city connection prior to 12/31/13 so adjustment to O&M has been made for half year.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	904.0	9.363%
Ankeny	2,041.6	21.147%
Bondurant	171.0	1.772%
Clive	827.2	8.568%
Cumming	2.7	0.028%
Norwalk	421.9	4.370%
Polk City	140.7	1.457%
Urbandale S S D	1,879.6	19.468%
Waukee	468.7	4.855%
West Des Moines	2,797.2	28.972%
	9,654.7	100.0%

SW Diversion Project:

Altoona	5.486%
Ankeny	12.391%
Bondurant	1.038%
Clive	2.165%
Cumming	0.016%
Des Moines	37.654%
Greenfield P / HOC SS District	0.278%
Johnston	1.374%
Norwalk	2.561%
Pleasant Hill	0.856%
Polk City	0.854%
Polk County	0.290%
Urbandale San Sewer District	11.408%
Urb-Windsor Hts San District	3.807%
Waukee	2.845%
West Des Moines	16.977%
	100.0%

After a community fully connects, the WRF flow amount will change - it will increase to match the WRA flow. This will increase a community's contribution for monthly plant operations and maintenance.

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2014**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
<b>Operations and Maintenance Budget</b>									
WRF Flows									
Flow Percentage:	3.973%	0.399%	0.000%	3.636%	0.000%	63.250%	0.468%	2.308%	1.854%
Gross O&M Expenses	833,714	83,728	-	762,996	-	13,272,696	98,207	484,322	389,053
Less:									
Revenue Offsets	(160,517)	(16,120)	-	(146,902)	-	(2,555,427)	(18,908)	(93,248)	(74,905)
<i>subtotal A</i>									
<b>Net O&amp;M Allocation</b>	<b>673,197</b>	<b>67,608</b>	<b>-</b>	<b>616,095</b>	<b>-</b>	<b>10,717,270</b>	<b>79,299</b>	<b>391,074</b>	<b>314,147</b>

<b>Surcharge Allocation</b>									
Reversionary Ownership % (from 28E @ 7/1/2004)				2.31%		71.08%	0.53%	0.79%	0.72%
Reversionary Ownership % (from update 7/1/2006)		0.50%		2.30%		70.67%	0.53%	0.79%	0.78%
Reversionary Ownership % (from update 7/1/2007)		0.76%		2.30%		70.48%	0.53%	0.78%	0.80%
Reversionary Ownership % (from update 7/1/2010)		1.58%	0.05%	2.26%	0.01%	69.46%	0.52%	0.77%	0.89%
Surcharge, per 28E scheduled									
Ankeny	-	1,071,041	-	(24,741)	-	(761,296)	(5,677)	(8,461)	(7,711)
Norwalk	-	-	-	(3,321)	-	(102,198)	(762)	(1,136)	142,744
Bondurant	-	-	75,248	(1,738)	-	(53,486)	(399)	(594)	(542)
Surcharge, per 28E's new comnty									
Cumming	-	(7)	-	(34)	1,471	(1,039)	(8)	(12)	(11)
Waukee	-	(2,531)	-	(7,661)	-	(234,747)	(1,765)	(2,598)	(2,665)
Polk City	-	(1,545)	(49)	(2,210)	(10)	(67,937)	(509)	(753)	(870)
Conveyance Surcharge Distribution, see other sheet - C/W				(310)	46	(8,712)	(247)	(105)	(421)
Conveyance Surcharge Distribution, see other sheet - PC				(212)		(6,876)	(16)	(271)	(28)
<b>Surcharge Allocation</b>	<b>-</b>	<b>1,066,957</b>	<b>75,199</b>	<b>(40,227)</b>	<b>1,507</b>	<b>(1,236,292)</b>	<b>(9,382)</b>	<b>(13,930)</b>	<b>130,495</b>

<b>CIP/ R&amp;R Reserve Contribution</b>									
WRA Flows									
Flow Percentage:	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%	1.656%
Capital Projects:									
Collected for Plant Projects/non bonded improvements	124,180	280,455	23,485	113,645	350	1,976,975	14,595	72,135	57,960
Facility Plan & Rehabilitation, Power Generation	-	-	-	-	-	-	-	-	-
<i>subtotal C</i>									
<b>R&amp;R Reserve/Annual Contribution</b>	<b>124,180</b>	<b>280,455</b>	<b>23,485</b>	<b>113,645</b>	<b>350</b>	<b>1,976,975</b>	<b>14,595</b>	<b>72,135</b>	<b>57,960</b>

<b>Adjustment from prior year</b>									
Operations & Maintenance - FY2012									
Credits from Adjustment sheet - O&M	(98,436)	(205)	-	(85,112)	-	(1,677,006)	(10,263)	(49,513)	(46,838)
Operations & Maintenance - FY2014									
Credits/Charges for O&M after connection by 12/31/13	(30,415)	657,693	57,950	(27,873)	-	(484,692)	(3,643)	(17,707)	(14,148)
Collection for Increase to Working Capital Reserve	2,129	4,808	403	1,948	6	33,891	250	1,237	994
Debt Service - FY2012 SRF collected vs. actuals	(97,464)	(215,270)	(18,453)	(60,183)	(229)	(856,250)	(5,242)	(25,286)	(46,388)
<i>subtotal D</i>									
<b>Credits from prior year(s)</b>	<b>(224,186)</b>	<b>447,025</b>	<b>39,899</b>	<b>(171,220)</b>	<b>(223)</b>	<b>(2,984,057)</b>	<b>(18,898)</b>	<b>(91,270)</b>	<b>(106,381)</b>

<b>Insurance Reserve Balance (reallocated) &amp; New Suppl Resv funding</b>									
WRF Flows									
Flow Percentage:	3.973%	0.399%	0.000%	3.636%	0.000%	63.250%	0.468%	2.308%	1.854%
Insurance Funds:									
Property Claim Reserve	19,865	1,995	-	18,180	-	316,250	2,340	11,540	9,270
Catastrophic Work Comp Reserve	43,703	4,389	-	39,996	-	695,750	5,148	25,388	20,394
Catastrophic Gen/Auto Liability Reserve	5,960	599	-	5,454	-	94,875	702	3,462	2,781
Public Officials Liability Claim Reserve	993	100	-	909	-	15,813	117	577	464
Reserve Total	70,521	7,082	-	64,539	-	1,122,688	8,307	40,967	32,909
Work Comp Additional Collection for Suppl Reserve	5,488	551	-	5,022	-	87,367	646	3,188	2,561
Additional layer work comp reserve 2014	1,359	137	-	1,244	-	21,643	160	790	634
<b>Insurance Resv Allocation</b>	<b>77,368</b>	<b>7,770</b>	<b>-</b>	<b>70,806</b>	<b>-</b>	<b>1,231,698</b>	<b>9,114</b>	<b>44,945</b>	<b>36,104</b>

<b>Equipment Reserve Balance (reallocated)</b>									
WRA Flows:									
Flow Percentage:	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%	1.656%
Equipment Funds:									
Rolling Stock Replacement Reserve	35,480	80,130	6,710	32,470	100	564,850	4,170	20,610	16,560
<b>Equipment Resv Allocation</b>	<b>35,480</b>	<b>80,130</b>	<b>6,710</b>	<b>32,470</b>	<b>100</b>	<b>564,850</b>	<b>4,170</b>	<b>20,610</b>	<b>16,560</b>

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
1.438%	0.000%	0.486%	8.261%	1.597%	0.036%	12.294%	100.0%	WRF Flows Flow Percentage
301,757	-	101,985	1,733,530	335,122	7,554	2,579,834	20,984,500	- Gross O&M Expenses
(58,098)	-	(19,635)	(333,761)	(64,522)	(1,454)	(496,702)	(4,040,200)	- Revenue Offsets
<b>243,659</b>	<b>-</b>	<b>82,349</b>	<b>1,399,769</b>	<b>270,600</b>	<b>6,100</b>	<b>2,083,132</b>	<b>16,944,300</b>	<b>- O&amp;M Exp Alloc</b>

2.15%		5.44%	6.25%	2.63%		8.10%	100.00%	Reversionary Ownership % for Ank/Nor/Bond
2.14%		5.41%	6.22%	2.61%		8.05%	100.00%	Reversionary Ownership % for Cumming
2.13%		5.39%	6.20%	2.60%		8.03%	100.00%	Reversionary Ownership % for Waukee
2.10%		5.32%	6.11%	2.56%	0.46%	7.91%	100.00%	Reversionary Ownership % for Polk City
								Scheduled surcharge from 28E 2004
(23,027)		(58,265)	(66,940)	(28,168)	-	(86,754)	-	Ankeny (1,071,041)
(3,091)		(7,822)	(8,986)	(3,781)	-	(11,646)	0	Norwalk (143,779)
(1,618)		(4,093)	(4,703)	(1,979)	-	(6,095)	0	Bondurant (75,248)
								Surcharge for New Commtty, winter flow
(31)		(80)	(91)	(38)	-	(118)	0	Cumming, WRF (1,471)
(7,094)		(17,952)	(20,650)	(8,660)	333,069	(26,745)	(0)	Waukee, WRF (333,069)
(2,054)	97,808	(5,203)	(5,976)	(2,504)	(450)	(7,737)	0	Polk City, WRF (97,808)
-		(528)	(837)	(353)	12,554	(1,087)	-	12,600 conveyance from Cumming & Waukee
	12,058	(2,277)	(1,381)	(242)	(10)	(745)	-	12,058 conveyance from Polk City [toDate] \$ 62,877
<b>(36,916)</b>	<b>109,866</b>	<b>(96,220)</b>	<b>(109,565)</b>	<b>(45,726)</b>	<b>345,163</b>	<b>(140,928)</b>	<b>0</b>	<b>0 Surcharge Allocation</b>

1.284%	0.552%	0.434%	7.377%	1.426%	1.840%	10.979%	100.0%	WRA Flows percents for Capital project allocation
44,940	19,320	15,190	258,195	49,910	64,400	384,265	3,500,000	Plant Projects, Sm CIP & Proc. Eq. Repl. WRA098 WRA069, WRA077, WRA078 included w/above WRA079, WRA106 small CIP also w/above
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<b>44,940</b>	<b>19,320</b>	<b>15,190</b>	<b>258,195</b>	<b>49,910</b>	<b>64,400</b>	<b>384,265</b>	<b>3,500,000</b>	<b>- R&amp;R Community Contribution Allocation</b>

(46,170)		(10,648)	(193,630)	(45,707)	(205)	(308,399)	(2,572,134)	WRF Flow based Credit for O&M Unspent Budget
(11,014)	47,613	(3,728)	(63,287)	(12,285)	(254)	(94,210)	-	0 Credit for O&M Ankeny connection 12/31/13
770	331	260	4,426	856	1,104	6,587	60,000	Collect for Increase Work Cap Reserve
(23,571)	(15,584)	(5,435)	(191,732)	(47,423)	(46,825)	(305,383)	(1,960,719)	(over) under funding of SRF debt service
<b>(79,984)</b>	<b>32,360</b>	<b>(19,551)</b>	<b>(444,222)</b>	<b>(104,558)</b>	<b>(46,180)</b>	<b>(701,405)</b>	<b>(4,472,853)</b>	<b>- Credit Carryovers &amp; Adjustments</b>

1.438%	0.000%	0.486%	8.261%	1.597%	0.036%	12.294%	100.0%	WRF Flows Flow Percentage
7,190	-	2,430	41,305	7,985	180	61,470	500,000	Insurance Funds:
15,818	-	5,346	90,871	17,567	396	135,234	1,100,000	Property Claim Reserve
2,157	-	729	12,392	2,396	54	18,441	150,000	Catastrophic Work Comp Reserve
360	-	122	2,065	399	9	3,074	25,000	Catastrophic Gen/Auto Liability Reserve
25,525	-	8,627	146,633	28,347	639	218,219	1,775,000	Public Officials Liability Claim Reserve
1,986	-	671	11,411	2,206	50	16,982	138,130	Work Comp Supplemental Reserve 2013 balance
492	-	166	2,827	546	12	4,207	34,218	Work Comp layer for 2014 budget
<b>28,003</b>	<b>-</b>	<b>9,464</b>	<b>160,870</b>	<b>31,099</b>	<b>701</b>	<b>239,407</b>	<b>1,947,348</b>	<b>- Insurance Reserve Allocation</b>

1.284%	0.552%	0.434%	7.377%	1.426%	1.840%	10.979%	100.00%	WRA Flows Flow Percentage
12,840	5,520	4,340	73,770	14,260	18,400	109,790	1,000,000	Equipment Funds: Rolling Stock Replacement Reserve
<b>12,840</b>	<b>5,520</b>	<b>4,340</b>	<b>73,770</b>	<b>14,260</b>	<b>18,400</b>	<b>109,790</b>	<b>1,000,000</b>	<b>Equipment Reserve Allocation</b>

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2014**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
<b>Debt Service Budget</b>									
Principal and Interest on Debt:									
<b>2004 A Issue</b>	-	-	-	-	-	-	-	-	-
<b>2004 B Issue</b>	257,240	580,984	48,671	215,307		1,501,087	11,095	54,782	120,059
<b>2006 Issue</b>	157,908	356,640	29,877	113,336	466	781,311	5,775	28,514	73,699
<b>2011+ SRFs (loans thru SRF program)</b>	393,056	887,735	74,362	312,415	1,141	3,155,096	23,293	115,123	183,462
<b>2008-2010 SRFs (loans thru SRF program)</b>	288,452	651,476	54,576	224,653	851	1,371,812	10,140	50,064	134,626
<b>SRFs (1995/1996)</b>	-	-	-	51,870		948,316	6,730	10,032	9,143
FY Surcharge for Cumming / Waukee/Polk City 04	(12,601)	(28,456)	(2,383)	(10,252)	716	(36,003)	(279)	(1,324)	(5,875)
FY Surcharge for Polk City 06	(1,862)	(4,197)	(350)	(1,242)	(8)	(4,302)	(39)	(162)	(862)
FY Surcharge for Polk City 08-9-10	(3,431)	(7,737)	(645)	(2,558)	(13)	(7,539)	(68)	(284)	(1,591)
<b>Gross Debt Serv Allocation</b>	<b>1,078,761</b>	<b>2,436,445</b>	<b>204,107</b>	<b>903,529</b>	<b>3,153</b>	<b>7,709,777</b>	<b>56,648</b>	<b>256,746</b>	<b>512,662</b>
Interest Earnings on Bond Reserves (2004/2006)	(378)	(853)	(71)	(288)	(1)	(2,335)	(17)	(85)	(176)
Interest Earnings on SRF Reserves (pre 2004)				(306)		(3,011)	(19)	(28)	(26)
Interest Earnings on Sinking Fund	(243)	(548)	(46)	(203)	(1)	(1,734)	(13)	(58)	(115)
<b>Net Debt Serv Allocation</b>	<b>1,078,141</b>	<b>2,435,044</b>	<b>203,990</b>	<b>902,730</b>	<b>3,151</b>	<b>7,702,697</b>	<b>56,599</b>	<b>256,575</b>	<b>512,345</b>

<b>Equipment Replacement Contribution and Resv Re-allocations</b>									
WRA Flows:									
Flow Percentage:	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%	1.656%
Equipment Replacement:									
Annual Contribution	1,774	4,007	336	1,624	5	28,243	209	1,031	828
Work Comp Suppl Resv. Collection for current layer	1,359	137	-	1,244	-	21,643	160	790	634
Insurance fund allocation	76,009	7,633	-	69,561	-	1,210,055	8,953	44,155	35,469
fund balance last year	(70,728)	(2,678)	-	(64,836)	-	(1,248,337)	(8,035)	(39,238)	(35,336)
Equipment fund allocation	35,480	80,130	6,710	32,470	100	564,850	4,170	20,610	16,560
fund balance last year	(33,140)	(76,220)	(6,620)	(30,380)	(90)	(584,950)	(3,760)	(18,390)	(16,560)
<i>subtotal F</i>									
<b>Net Contribution Repl. / Re-allocation</b>	<b>10,754</b>	<b>13,008</b>	<b>426</b>	<b>9,683</b>	<b>15</b>	<b>(8,497)</b>	<b>1,697</b>	<b>8,957</b>	<b>1,596</b>

<i>subtotal A+B+C+D+E+F</i>									
<b>Net F14 Budget Allocation</b>	<b>1,662,086</b>	<b>4,310,098</b>	<b>342,998</b>	<b>1,430,706</b>	<b>4,800</b>	<b>16,168,095</b>	<b>123,910</b>	<b>623,542</b>	<b>910,161</b>

<b>Monthly Amount to Remit</b>	138,507	359,175	28,583	119,225	400	1,347,341	10,326	51,962	75,847
<small>* newly connecting comnty will NOT have equal monthly pymts</small>		*	*						

	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Green Plaza	Johnston	Norwalk
<b>THREE YEAR FLOW INFORMATION - for the above Budget</b>									
WRA Flows:									
Jan-Dec 2010	1,126.0	2,565.5	229.8	976.2	2.2	19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	1,917.2	170.9	838.3	3.5	15,105.5	123.0	530.0	425.9
Jan-Dec 2012	684.3	1,642.2	112.4	667.2	2.3	8,390.4	68.8	467.6	299.2
total for 36 months	2,712	6,125	513	2,482	8.0	43,171	319	1,576	1,266
Average for one year	904.0	2041.6	171.0	827.2	2.7	14390.2	106.4	525.2	421.9
<b>% FLOW - WRA</b>	<b>3.548%</b>	<b>8.013%</b>	<b>0.671%</b>	<b>3.247%</b>	<b>0.010%</b>	<b>56.485%</b>	<b>0.417%</b>	<b>2.061%</b>	<b>1.656%</b>
WRF Flows:									
Jan-Dec 2010	1,126.0	2.7		976.2		19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	105.1		838.3		15,105.5	123.0	530.0	425.9
Jan-Dec 2012	684.3	164.7		667.2		8,390.4	68.8	467.6	299.2
total for 36 months	2,712	273	-	2,482	-	43,171	319	1,576	1,266
Average for 12 months	904.0	90.8	0.0	827.2	0.0	14390.2	106.4	525.2	421.9
<b>% FLOW - WRF</b>	<b>3.973%</b>	<b>0.399%</b>	<b>0.000%</b>	<b>3.636%</b>	<b>0.000%</b>	<b>63.250%</b>	<b>0.468%</b>	<b>2.308%</b>	<b>1.854%</b>

Winter Flow (for new comnty):	Cumming
November	0.120
December	0.093
January	0.124
	0.3
Annualized for surcharge calculation	1.348

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
-		-	-	-		-	-
34,135		11,544	534,865	57,987		795,994	4,223,750
17,767		6,009	328,330	50,890	81,880	488,625	2,521,026
71,722	61,165	24,253	817,274	126,951	203,829	1,216,282	7,667,160
31,195		10,550	599,761	73,941	149,571	892,574	4,544,240
27,303		69,083	125,217	59,220		185,011	1,491,925
(830)	38,068	(283)	(26,196)	(2,175)	126,860	(38,987)	-
(104)	24,285	(31)	(3,859)	(556)	(960)	(5,751)	-
(182)	44,355	(58)	(7,119)	(754)	(1,771)	(10,605)	-
<b>181,005</b>	<b>167,873</b>	<b>121,067</b>	<b>2,368,273</b>	<b>365,504</b>	<b>559,409</b>	<b>3,523,142</b>	<b>20,448,101</b>
(53)	(59)	(18)	(785)	(116)	(196)	(1,168)	(6,600)
(77)		(196)	(679)	(351)		(1,106)	(5,800)
(41)	(38)	(27)	(533)	(82)	(126)	(793)	(4,600)
<b>180,834</b>	<b>167,777</b>	<b>120,826</b>	<b>2,366,275</b>	<b>364,955</b>	<b>559,087</b>	<b>3,520,075</b>	<b>20,431,101</b>

Principal and Interest on Debt	
<b>2004 A</b>	
<b>2004 B</b>	
<b>2006 A</b>	
<b>2011, 2012 &amp; future SRF loans</b>	
<b>2008, 2009, 2010 SRF loans</b>	
<b>SRFs (prior)</b>	
<b>Surcharge for 2004 bonds</b>	
<b>Surcharge for 2006 bonds</b>	
<b>Surcharge for 2008-10 SRF</b>	
<b>Gross Debt Serv Allocation</b>	
Interest Earnings on Bond Reserves	
Interest Earnings on SRF Reserves	
Interest Earnings on Sinking Fund	
(17,000)	
<b>Net Debt Service Allocation</b>	

1.284%	0.552%	0.434%	7.377%	1.426%	1.840%	10.979%	100.0%
642	276	217	3,689	713	920	5,490	50,000
492	-	166	2,827	546	12	4,207	34,218
27,511	-	9,298	158,044	30,553	689	235,200	1,913,130
(31,050)	-	(8,303)	(146,680)	(32,600)	(153)	(225,156)	(1,913,130)
12,840	5,520	4,340	73,770	14,260	18,400	109,790	1,000,000
(14,550)	(5,070)	(3,890)	(68,730)	(15,280)	(16,870)	(105,500)	(1,000,000)
<b>(4,115)</b>	<b>726</b>	<b>1,828</b>	<b>22,919</b>	<b>(1,808)</b>	<b>2,998</b>	<b>24,030</b>	<b>84,218</b>

WRA Flows	
Flow Percentage	
Equipment Replacement	
Annual Contribution	
Work Comp Supplemental Reserve Collection	
Insurance Re-allocation	
Insurance Re-allocation	
Equipment Re-allocation	
Equipment Re-allocation	
<b>Net Contribution Repl. / Re-allocation</b>	

<b>348,417</b>	<b>330,049</b>	<b>104,422</b>	<b>3,493,371</b>	<b>533,373</b>	<b>931,568</b>	<b>5,169,170</b>	<b>36,486,766</b>
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<b>FY2014 Budget Allocation</b>
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29,035	27,504	8,702	291,114	44,448	77,631	430,764	\$ 3,040,564
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PI Hill	Polk City	Polk Co	USSD	UWHSD	Waukee	West DM	
447.4	187.5	148.1	2,329.8	471.3	555.6	3,393.1	33,353.0
341.4	128.3	104.0	1,867.5	384.2	444.3	2,821.5	26,107.1
192.9	106.3	79.9	1,441.4	234.2	406.3	2,177.0	16,972.4
982	422	332	5,639	1,090	1,406	8,392	76,433
327.2	140.7	110.7	1879.6	363.2	468.7	2797.2	25,477.5
<b>1.284%</b>	<b>0.552%</b>	<b>0.434%</b>	<b>7.377%</b>	<b>1.426%</b>	<b>1.840%</b>	<b>10.979%</b>	<b>100.0%</b>
447.4		148.1	2,329.8	471.3	2.2	3,393.1	29,817.3
341.4		104.0	1,867.5	384.2	1.9	2,821.5	23,549.9
192.9		79.9	1,441.4	234.2	20.7	2,177.0	14,888.3
982	-	332	5,639	1,090	25	8,392	68,256
327.2	0.0	110.7	1879.6	363.2	8.3	2797.2	22,751.8
<b>1.438%</b>	<b>0.486%</b>	<b>0.261%</b>	<b>1.597%</b>	<b>0.036%</b>	<b>12.294%</b>	<b>100.0%</b>	

2010 Flow	
2011 Flow	
2012 Flow	
total for 36 months	36
Annual Average	
<b>WRA Flow %</b>	

2010 Flow	
2011 Flow	
2012 Flow	
total for 36 months	36
Annual Average	
<b>WRF Flow %</b>	

Polk City	Waukee
8.22	31.83
8.62	32.24
8.93	28.95
25.8	93.0
103.064	372.080

**WASTEWATER RECLAMATION AUTHORITY**  
**Operations & Maintenance Budget Summary**  
**Fiscal Year 2014**

	F11 ACTUAL	F12 ACTUAL	F13 BUDGET	F13 AMENDED BUDGET	F14 BUDGET
<b>Total O&amp;M Expenditures</b>					
Personal Services	8,280,553	8,479,609	9,921,895	9,897,975	9,995,195
Contractual Services	3,723,809	3,822,494	4,751,450	4,691,859	4,798,031
Internal Services	949,265	1,062,592	1,032,930	1,022,762	1,020,196
Other Charges	2,133,592	2,452,683	2,442,600	2,472,600	2,611,100
Commodities	1,494,903	1,799,144	1,906,575	1,978,425	2,044,978
Capital Outlays	162,442	210,475	345,000	345,000	395,000
Travel /Training	71,656	63,324	120,000	120,000	120,000
<b>Total Expenditures</b>	<b>16,816,220</b>	<b>17,890,321</b>	<b>20,520,450</b>	<b>20,528,621</b>	<b>20,984,500</b>
<b>Total O&amp;M Revenue Offsets</b>					
Licenses and Permits	39,520	30,040	33,400	33,400	31,000
High Strength Surcharge	1,239,326	1,329,207	1,200,000	1,200,000	1,200,000
Contract Hauler Fees	2,385,892	2,228,864	1,600,000	1,630,000	1,660,000
Industrial Analysis Fees	94,096	94,573	90,000	90,000	90,000
Contract Hauler Analysis Fees	74,140	70,136	70,000	70,000	70,000
Other Pretreatment Charges	187,671	141,733	170,250	170,250	182,610
	(4,020,645)	(3,894,553)	(3,163,650)	(3,193,650)	(3,233,610)
Charges for Services	(360,157)	(186,181)	(318,750)	(306,921)	(276,590)
Interfund Charges (Lab)	(167,043)	(165,546)	(175,000)	(175,000)	(170,000)
Interfund Charges for CIP	(214,753)	(220,662)	(220,000)	(240,000)	(260,000)
Other Charges (Gas)	(184,554)	(78,784)	(125,000)	(125,000)	(100,000)
Invested Operating Funds & Equipment Sales	(1,538)	(242)	0	0	0
<b>Total Revenue Offsets</b>	<b>(4,948,690)</b>	<b>(4,545,968)</b>	<b>(4,002,400)</b>	<b>(4,040,571)</b>	<b>(4,040,200)</b>
<b>Net O&amp;M Exp to be allocated on WRF flows</b>	<b>11,867,530</b>	<b>13,344,353</b>	<b>16,518,050</b>	<b>16,488,050</b>	<b>16,944,300</b>
<b>O&amp;M Exp Collected from Communities</b>	15,025,100	15,916,487		16,518,050	16,944,300
<b>O&amp;M adjustment when Norwalk connected</b>	(15,953)				
<b>O&amp;M Expenditures less Revenue Offsets</b>	<b>(11,867,530)</b>	<b>(13,344,353)</b>		<b>(16,488,050)</b>	<b>(16,944,300)</b>
<b>Remaining Credit for next Budget</b>	<b>3,141,617</b>	<b>2,572,134</b>		<b>30,000</b>	<b>0</b>
<b>O&amp;M Working Capital Reserve Calculation</b>			7,061,408	7,064,267	7,206,325
Cash balance available on 6/30/2013 for WC Reserve					7,146,325
Increase needed to be compliant					60,000

**WASTEWATER RECLAMATION AUTHORITY**

Debt Service Summary

SRF Interest includes fees

Fiscal Year 2014

		Budget		2013		Budget		2014	
		Principal		Interest		Principal		Interest	
		<u>Princial Balance</u>							
		2012							
<b>New SRF Bond Issues</b>									
* \$100,000 less than amortization schedule as loan not fully drawn yet									
2010C	Digester	13,757,671	852,000	698,750	879,000	571,060	*		
2010C		2,000,000	1,000	60,000	1,000	60,000			
2011A	P17 s2 s7 +	35,712,618	1,000	1,706,244	1,276,000	1,849,968	*		
2012C	P17 s3/4 +	9,201,315	0	447,700	1,000	582,450			
2012D	P17 s5/6 a	348,377	1,000	173,300	149,000	227,468			
2013x	P17 s5/6 b								
<b>Core Subtotal</b>		<b>61,019,981</b>	<b>855,000</b>	<b>3,085,994</b>	<b>2,306,000</b>	<b>3,290,945</b>			
2008B		6,279,000	154,000	250,000	159,000	193,895			
2008D		2,328,000	1,000	0	1,000	0			
2009B		8,036,000	190,000	261,170	197,000	254,995			
2009C		8,801,000	209,000	286,033	215,000	279,240			
2010B		6,850,000	154,000	222,627	159,000	217,620			
2011B		15,355,819	340,000	519,968	351,000	508,918			
2012B		2,701,929	1,000	89,948	59,000	90,058			
2012E				137,779	1,000	367,770			
2012F				12,825	1,000	35,400			
<b>Expansion Subtotal</b>		<b>50,351,748</b>	<b>1,049,000</b>	<b>1,780,350</b>	<b>1,143,000</b>	<b>1,947,895</b>			
2008A		15,778,000	388,000	512,785	399,000	500,175			
2010A		8,318,000	187,000	270,335	193,000	264,255			
2011C		9,579,369	204,000	311,968	211,000	305,338			
2011D		8,615,177	0	407,902	1,000	465,400			
2012G				129,947		419,758	*		
<b>SW Subtotal</b>		<b>42,290,546</b>	<b>779,000</b>	<b>1,632,937</b>	<b>804,000</b>	<b>1,954,926</b>			
Future Core Issues		(1)	1,000	79,006	1,000	394,990			
Future Expan Issues			2,000	338,650	(1,000)	116,250			
Future SW Issues		17,425	1,000	370,063	1,000	252,394			
<b>Future Subtotal</b>		<b>17,424</b>	<b>4,000</b>	<b>787,719</b>	<b>1,000</b>	<b>763,634</b>			
<b>(New) SRF Bond Issue Total</b>		<b>153,679,699</b>	<b>2,687,000</b>	<b>7,287,000</b>	<b>4,254,000</b>	<b>7,957,400</b>			
<b>2004B Bond Issue</b>									
Core 2004		60,025,000	700,000	1,455,675	725,000	1,429,425			
Expan 2004			385,000	1,025,718	399,000	1,011,280			
SW 2004			180,000	479,795	186,000	473,045			
<b>2004B Subtotal</b>		<b>60,025,000</b>	<b>1,265,000</b>	<b>2,961,188</b>	<b>1,310,000</b>	<b>2,913,750</b>			
<b>2006 Bond Issue</b>									
Core 2006		34,985,000	219,000	438,935	228,000	430,723			
Expan 2006			261,000	524,695	272,000	514,908			
SW 2006			360,000	718,895	370,000	705,395			
<b>2006 Subtotal</b>		<b>34,985,000</b>	<b>840,000</b>	<b>1,682,525</b>	<b>870,000</b>	<b>1,651,025</b>			
<b>Bond Issue Total for Projects</b>		<b>248,689,699</b>	<b>4,792,000</b>	<b>11,930,712</b>	<b>6,434,000</b>	<b>12,522,175</b>			
<b>2004A Bond Issue</b>									
Prior to 2004 refunding		0	0	0					
<b>(Old) SRF Bond Issues</b>									
Prior to 2004 srf Ttl		6,139,000	1,289,000	187,240	1,344,000	147,925			
<b>(Prior) Bond Issue Total</b>		<b>6,139,000</b>	<b>1,289,000</b>	<b>187,240</b>	<b>1,344,000</b>	<b>147,925</b>			
<b>Debt Bal 6/30/12</b>		<b>254,828,699</b>	<b>Budget Debt Service</b>		<b>18,198,952</b>	<b>20,448,101</b>			

Wastewater Reclamation Authority  
Fiscal Year 2014

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F12 Actual	F13 Adopted	F13 Amended	F14 Proposed	F14 Budget Inc (Dec) F13
Personnel Services						
511010	Salaries of Regular Employees	5,548,717	6,474,600	6,389,600	6,547,760	73,160
511030	Longevity	147,376	175,000	175,600	160,900	(14,100)
511050	Overtime	94,045	125,000	100,000	124,500	(500)
511070	IPERS - City's Share	465,235	582,000	581,360	568,810	(13,190)
511080	FICA - City's Share	370,801	428,300	428,300	413,740	(14,560)
511090	FICA Medicare - City's Share	86,815	100,000	100,000	94,950	(5,050)
511120	Deferred Compensation - City's Share	129,016	143,500	151,000	142,290	(1,210)
511140	Health and Dental Insurance	1,374,985	1,480,000	1,511,500	1,490,470	10,470
511160	Separation Payouts	112,582	124,000	173,000	131,000	7,000
511170	Flexible Spending Account - City	34,374	39,320	19,040	-	(39,320)
511175	PEHP - City's Share	97,397	107,700	4,100	-	(107,700)
511176	HRA - City's Share	-	-	102,000	102,000	102,000
511240	Workers' Comp -Salary Replacement	2,885	-	-	-	-
511801	Tuition Allowance	4,482	11,000	11,000	9,400	(1,600)
511802	Clothing / Cell Allowance	6,082	10,975	10,975	10,875	(100)
511190	Personnel Charge-outs	(31,079)	15,500	70,500	90,500	75,000
511300	Wages - Casual & Part-time Employees	35,896	105,000	70,000	108,000	3,000
	Subtotal Personnel Services	8,479,609	9,921,895	9,897,975	9,995,195	73,300
						0.7%
Contractual Services						
521010	Accounting and Clerical	-	7,000	7,000	7,000	-
521020	Consultants and Prof. Services	91,737	132,000	132,000	116,000	(16,000)
521022	ROW Acq Consultants	-	500	500	500	-
521030	ROW Legal Fees	-	500	500	500	-
521035	ROW Legal Misc	-	600	600	600	-
521045	Right-of-way Acquisition Consult Mgmt Fee	185	300	300	300	-
522300	Legal Fees	71,910	40,000	40,000	50,000	10,000
521060	Protection / Security	39,571	30,000	35,000	40,000	10,000
521070	Laboratory	250,990	297,100	297,100	277,100	(20,000)
521075	Oil Analysis Service	1,530	10,000	10,000	10,000	-
521160	Outside DP Services /Consulting	17,665	34,100	34,100	34,100	-
521180	City Labor and Equip. Charges	244,746	340,000	340,000	338,000	(2,000)
521200	Contracted Snow Removal Service	-	300	300	300	-
521220	City Staff Charges on CIP Projects	-	10,000	10,000	10,000	-
521250	Inspection Services and Appraisals	4,250	4,500	4,500	4,500	-
521320	Contracted Services - Mowing	22,477	40,000	40,000	40,000	-
521325	Contracted Services - Janitorial	1,893	-	50,000	50,000	50,000
521330	Contracted Labor - Nonclerical	111,257	45,000	55,000	25,000	(20,000)
522010	Contract Carriers	4,401	6,500	6,500	6,500	-
522020	Local Transportation	411	5	5	5	-
522030	Postage	171	430	430	420	(10)
522070	Tuition & Interview reimb	-	-	-	3,000	3,000
522100	Interview / Moving reimb	750	-	-	-	-
523010	Advertising / Publish Meetings	3,174	5,600	5,600	5,500	(100)
523020	Photocopy and Reproduction Expense	13,565	14,550	16,550	19,250	4,700
523030	Printing Services Contracts	2,892	4,300	5,300	5,400	1,100
523080	Marketing/Public Relations	-	600	600	600	-
524010	Property Insurance	352,882	370,800	250,800	220,000	(150,800)
524030	Surety	1,933	1,933	1,933	1,649	(284)
524050	Tort Liability Insurance	72,707	90,056	96,856	99,146	9,090
524150	Enterprise Liability Ins /Flood Insurance	89,788	80,585	156,835	157,935	77,350
524060	Workers' Compensation Excess Insurance Premiums	12,596	13,736	13,736	13,571	(165)
524070	Unemployment Compensation Payments	14,768	7,500	7,500	7,500	-
524110	Life Insurance Premiums	7,684	8,128	8,128	8,128	-
524130	Long-term Disability Insurance Premiums	42,360	46,302	46,302	46,302	-
524160	Insurance Agent/Broker Service Fee	4,244	4,500	9,500	24,500	20,000
525010	Gas	309,124	415,000	415,000	434,250	19,250
525020	Electric Light and Power	1,125,155	1,570,000	1,570,000	1,589,000	19,000
525030	Storm Water Charges	56,941	55,000	60,000	62,000	7,000
525050	Water Use	53,227	84,000	84,000	85,000	1,000
525040	Cablevision Services	866	840	840	840	-
525140	Telephone Equipment	2,016	800	800	800	-



Wastewater Reclamation Authority  
Fiscal Year 2014

WRAWRF Totals by Account (line item budget)

Account #	Account Name	F12 Actual	F13 Adopted	F13 Amended	F14 Proposed	F14 Budget Inc (Dec) F13
525150	Telephone - Cell Service	36,699	31,780	31,430	34,430	2,650
525155	Telephone Service - Plant & Meters	15,529	30,000	30,000	30,000	-
525185	Data Circuit Contract	6,380	8,000	8,000	8,000	-
525195	Software License	16,703	10,000	60,000	135,000	125,000
525200	Hardware Maint Contract		19,100	19,100	19,100	-
526010	Repair & Maintenance - Buildings	54,144	65,000	65,000	65,000	-
526011	Repair & Maintenance - Buildings/Floor covering	4,306	26,000	10,000	10,000	(16,000)
526020	Repair & Maintenance - City-owned Capital Improv.	250	2,500	2,500	2,500	-
526030	Repair & Maintenance - Fixed Plant Equipment	90,275	240,000	232,000	239,200	(800)
526040	Repair & Maintenance - Automotive	31,871	55,000	55,000	50,000	(5,000)
526050	Repair & Maintenance - Operating and Construction	18,766	600	600	5,600	5,000
526060	Repair & Maintenance - Office Equipment	1,516	800	800	750	(50)
526070	Repair & Maintenance - Plumbing	-	19,100	19,100	19,100	-
526090	Repair & Maintenance - Miscellaneous Equipment	21,786	-	-	9,900	9,900
526100	Repair & Maintenance - Data Processing Equipment	13,849	4,500	4,500	4,500	-
526110	Repair & Maintenance - Mechanical Equipment	71,590	48,600	48,400	52,900	4,300
526120	Repair & Maintenance - Software Contractual Maint.	151,130	160,000	110,000	111,000	(49,000)
526150	Repair & Maintenance - Fences	5,634	6,000	6,000	6,500	500
526160	Repair & Maintenance - Cabling	11,353	5,000	5,000	10,000	5,000
527010	Rent - Land, Building, Furniture	1,249	-	500	500	500
527040	Rent - Machinery, Mechanical Equipment	12,377	27,000	24,000	24,000	(3,000)
527090	Uniform Rental and Cleaning	18,916	19,600	18,600	18,700	(900)
527110	Rent - Non-City Radio and Electronics	330	2,600	2,600	2,000	(600)
527500	Licenses and Permits	2,657	4,415	4,415	3,915	(500)
527510	Cleaning and Painting	45,813	68,200	7,200	7,200	(61,000)
527520	Dues and Membership	33,055	34,240	34,240	36,600	2,360
527620	Restaurant Foods	675	2,500	2,300	100	(2,400)
527680	Landfill Dump Fees	121,821	80,000	80,000	90,000	10,000
527700	Recycling Services & Disposals	3,427	5,100	5,100	5,100	-
527800	Bank Charges	438	950	950	-	(950)
528020	Service Awards & Incentives	94	1,800	1,800	-	(1,800)
528525	Telephone - Basic Line Service	41,008	38,220	37,000	37,011	(1,209)
528545	Vehicle Maintenance - Internal Service	373,190	320,400	315,061	299,724	(20,676)
528550	Radio Maintenance - Internal Service	15,873	16,560	16,560	14,500	(2,060)
528555	Vehicle Depreciation - Internal Service	387,566	395,600	380,600	407,100	11,500
528560	Radio Depreciation - Internal Service	-	2,900	2,900	2,900	-
528575	Fuel Purchases from Central Garage	244,950	259,250	259,250	260,201	951
	Subtotal Contractual Services	4,885,086	5,784,380	5,714,621	5,818,227	33,847 0.6%
	Other Charges					
529410	Legal Settlements and Awards - Tort	20,702	2,000	2,000	4,000	2,000
529300	Fines	-	100	100	100	-
529500 *	Contract Maintenance Sewers	45,000	150,000	150,000	150,000	-
529630	Police and Fire Service Fee	1,279,817	1,225,000	1,225,000	1,330,000	105,000
529730	Indirect Cost Allocation	995,825	920,000	950,000	980,000	60,000
529810 *	Workers' Compensation - Payments	111,339	145,500	145,500	147,000	1,500
	Subtotal Other Charges	2,452,683	2,442,600	2,472,600	2,611,700	168,500 6.9%
	Commodities					
531010	General Office	16,504	18,240	18,040	18,840	600
531020	Magazines, Maps, Reference Books	10,769	9,145	9,145	10,945	1,800
531030	Photographic and Video Supplies	1,205	3,150	3,150	2,150	(1,000)
531035	Computer Equipment	3,623	10,000	10,000	10,000	-
531040	Computer (Data Processing) Hardware under \$4000	121,448	101,750	101,750	101,450	(300)
531045	Computer Software less than \$4000	4,431	41,050	41,050	16,550	(24,500)
531050	Copier Supplies	8,303	7,600	7,600	7,400	(200)
531060	Print Shop Office Supplies	-	-	-	-	-
531090	StoresB Materials	2,258	1,400	1,400	1,400	-
532010	Agricultural & Horticultural	1,039	11,000	11,000	11,000	-
532020	Asphalt and Asphalt Products	-	5,000	5,000	5,000	-
532030	Chemicals and Gases - Noncleaning	800,072	768,300	847,300	918,500	150,200
532040	Cleaning, Janitorial, and Sanitation	9,986	13,200	12,700	12,700	(500)
532050	Concrete and Clay Products	8,252	13,000	13,000	13,000	-
532060	Electrical Supplies and Parts	148,500	130,700	130,200	135,200	4,500

Wastewater Reclamation Authority  
Fiscal Year 2014

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F12 Actual	F13 Adopted	F13 Amended	F14 Proposed	F14 Budget Inc (Dec) F13
532080	Food	11,177	9,100	8,900	10,900	1,800
532090	Fuel (Non-motor vehicle)	12,985	9,510	12,010	14,013	4,503
532100	Hardware Items	24,546	29,650	27,500	28,500	(1,150)
532110	Household and Institutional	5,667	9,350	6,750	6,750	(2,600)
532130	Lubricants (Non-motor vehicle)	48,595	52,000	52,000	52,800	800
532140	Lumber, Wood Products, and Insulation	10,895	7,700	6,200	6,200	(1,500)
532150	Parts - Machinery and Equipment	368,126	434,500	434,500	453,000	18,500
532160	Medical and Laboratory	43,070	53,550	58,450	58,050	4,500
532170	Minor Equipment and Hand Tools	39,344	42,850	39,950	38,750	(4,100)
532180	Motor Vehicles - Fuels and Lubricants	2,436	1,250	1,250	1,250	-
532190	Motor Vehicles - Parts and Supplies	-	3,500	3,500	3,500	-
532200	Wood Finish Products	9,561	19,500	19,500	19,500	-
532210	Plumbing, Sewage, and Drainage	18,875	15,000	11,000	13,000	(2,000)
532230	Steel, Iron, and Related Metals	11,723	7,400	7,400	7,400	-
532240	Traffic and Street Sign Material	693	10,000	10,000	-	(10,000)
532250	Wearing Apparel	5,467	2,950	2,950	2,950	-
532260	Safety and Protective Equipment and Clothing	43,677	62,730	62,730	61,780	(950)
532215	Radio Equipment	3,081	-	-	-	-
532370	Power Hand Tools and Equipment	2,836	2,500	2,500	2,500	-
	Subtotal Commodities	1,799,144	1,906,575	1,978,425	2,044,978	138,403 7.3%
	Capital Outlay					
543020	Treatment Plant Repairs over \$4000	17,238	-	-	20,000	20,000
543040	Sanitary Sewers & Repairs over \$4000	-	50,000	50,000	35,000	(15,000)
544060	Medical, Surgical, and Laboratory	-	50,000	50,000	55,000	5,000
544070	Motor Vehicles	8,385	-	-	-	-
544080	Office & Household	17,249	-	-	-	-
544090	Plant Equipment	86,469	120,000	118,000	130,000	10,000
544100	Production and Construction	-	6,000	6,000	6,000	-
544110	Radio and Communication	-	4,000	4,000	4,000	-
544180	Video Equipment / Televising	-	-	-	15,000	15,000
544200	Electrical Equipment, Radio & Nonradio	21,824	25,000	27,000	30,000	5,000
544220	Data Processing Hardware over \$4000	-	30,000	30,000	30,000	-
544250	Data Processing Software more than \$4000	24,310	10,000	10,000	20,000	10,000
544260	Data Processing Software Accrual to CDM	35,000	50,000	50,000	50,000	-
	Subtotal Capital Outlay	210,475	345,000	345,000	395,000	50,000 14.5%
	Travel and Training					
562040	Travel	-	200	200	200	-
562050	Training	63,324	119,800	119,800	119,800	-
	Subtotal Travel and Training	63,324	120,000	120,000	120,000	-
		17,890,321	20,520,450	20,528,621	20,984,500	464,050

**Wastewater Reclamation Authority  
Equipment Replacement Reserve Fund**

The purpose of this fund is to replace existing pieces of equipment that is commonly referred to as "rolling stock" and includes such equipment as vehicles, end loaders, etc. In general, the equipment has a useful life of five to ten years. Each team receives an annual depreciation amount (or reserve for replacement) for equipment inventoried to its team, providing a replacement balance for the equipment. The WRA Board has approved an equipment reserve balance of \$1 million to meet existing and unforeseen replacement of rolling stock.

This fund provides resources to replace current equipment as its useful life expires. The collection for this reserve was in F05. The projected ending balance for F14 is \$1,000,000. In prior years, some anticipated purchases were deferred. The balance in this fund at 6/3/12 was \$1,699,970.

Projected fiscal year 2014 activity includes expenditures of \$500,000 for equipment, depreciation revenue of \$407,100, community contributions of \$50,000, interest and other revenues of \$42,900.

Amended fiscal year 2013 activity includes expenditures of \$500,000 for equipment replacement with community contributions of \$50,000. Also listed is equipment deferred

**Anticipated Purchases**

Item	FY13	Amended FY13	FY14
Tractors	175,000	175,000	130,000
End Dump Trailer	70,000	69,985	
Mower Trailer		8,500	
Pull behind Spreader			65,000
Tandem Disc		34,500	
Gooseneck Trailer		67,000	
Service Truck	85,000	67,500	85,000
SUV (2)	60,000	57,300	
Pickup Truck (2)			50,000
Panel Vans (4)			100,000
Unanticipated Needs	110,000	20,215	70,000
<b>TOTAL</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
Terragator (from F11)	310,000		
Vactor Truck (new or used)		310,000	
<b>Amended Total</b>	<b>810,000</b>	<b>810,000</b>	

**Wastewater Reclamation Authority**

Budget Surcharge Computation

Fiscal Year 2014

history of winter flow and amount paid

Surcharge	Cumming				Waukee				Polk City						
	Nov	Dec	Jan		Nov	Dec	Jan		Nov	Dec	Jan				
2005															
2006	2,344	220.0	163.0	203.0	280,592	23370	23994	22784							
2007	2,408	219.0	174.0	209.0	276,384	21343	24007	23746							
2008	2,652	214.0	222.0	227.0	341,584	25664	27347	32385							
2009	1.001	2,592	213.0	221.0	214.0	0.818	390,548	30420	33285	33932					
2010	1.018	2,264	160.0	142.0	264.0	0.824	396,000	38550	24615	35835	0.903	140,048	12116	11494	11402
2011	1.036	2,522	210.0	219.0	201.5	0.830	482,696	41876	36805	41993	0.914	116,344	10267	8675	10144
2012	1.054	1,924	166.0	145.0	170.0	0.837	381,044	34292	30391	30578	0.925	95,884	8895	7729	7347
2013	1.073	2,327	143.1	217.0	221.7	0.843	375,916	31547	33484	28948	0.937	92,268	7196	8029	7842
2014	1.091	1,348	120.0	93.0	124.0	0.849	392,308	31830	32240	34007	0.949	103,064	8220	8618	8928

Budget Year

winter flows / actuals

winter flows / actuals

winter flows / actuals

2012	2,091	63.5	0.033	1,924	330,746	11,812.4	0.031	381,044	99,719	11,026.7	0.115	95,884
2013	2,576	79.1	0.034	2,327	328,927	12,029.3	0.032	375,916	97,158	10,703.1	0.116	92,268
2014	\$1,517	45.8	0.034	1,348	\$345,623	12,553.9	0.032	392,308	\$109,866	12,058.5	0.117	103,064

flow

flow

flow

Cumming Amount Due

Waukee Amount Due

Polk City Amount Due

dollars per 28E

Ankeny	1,071,041
Bondurant	75,248
Norwalk	143,779

**Wastewater Reclamation Authority**  
 Budget Surcharge Computation  
 Fiscal Year 2014

Surcharge Allocation			cash distribution		Clive	Cumming	Des Moines	Greenfield		Norwalk	Pleasant	Polk	USSD	UWHSD	Waukee	West	
			others	Des Moines				Hill	County		Des Moines						
Reversionary Ownership % (from 28E @ 7/1/2004)																	
Phase 3 Segment 4					4.38%		51.84%	1.00%	1.49%	1.67%		7.46%	11.83%	4.98%		15.35%	100.00%
Phase 10 Segment 6							91.32%	3.20%	5.48%								100.00%
payment from Winter Flow for Cumming	P 3 S 4	c/yr	11	14.85	1		13	0	0	0		2	3	1		4	25.85
payment from Winter Flow for Waukee	P 3 S 4	c/yr	3397	3,655.85	309		3656	71	105	118		526	834	351		1083	7,052.85
			-														
payment from Winter Flow for Cumming	P 10 S 6	c/yr	2	18.15			18	1		1							20.15
payment from Winter Flow for Waukee	P 10 S 6	c/yr	477	5,024.15			5024	176		301							5,501.15
			3,887.00	8,713.00													
					310		8712	247	105	421		528	837	353		1087	12,600.00
payment from Winter Flow for Polk City	P 3 S 1	c/yr	612	362.29	59		362		20			100	159	67		207	974.29
	P 3 S 2	c/yr	714	521.94	69		522		23			117	186	78		241	1,235.94
	P 3 S 3	c/yr	130	114.78	13		114		4			21	34	14		44	244.78
	P 3 S 4	c/yr	804	852.77	72	0	854	16	25	28		123	195	82	10	253	1,656.77
payment from Winter Flow for Polk City	P 5 S 1	c/yr	412	395.89			396		53			143	216				807.89
	P 5 S 2	c/yr	130	371.61			372		17			45	68				501.61
	P 5 S 3,4	c/yr	998	4,154.38			4154		129			346	523				5,152.38
payment from Winter Flow for Polk City	P 7 S 3	c/yr	575	102.66			102					575					677.66
	P 7 S 4	c/yr	807	(0.32)								807					806.68
			5,182.00	6,876.00													
<b>Fiscal Year 2014</b>					212	0	6877	16	271	28	0	2277	1381	242	10	745	12,058.00
			Polk City	SUM OF Above	212		6876	16	271	28		2277	1381	242	10	745	to ALLOC
			C / W	SUM OF Above	310		8712	247	105	421		528	837	353		1087	to ALLOC

**Wastewater Reclamation Authority  
Budget Adjustment Computation  
Fiscal Year 2014 / 2012**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston
<b>Operations and Maintenance</b>								
<b>WRF Flows:</b>								
Flow Percentage:	3.83%	0.01%		3.31%		65.20%	0.40%	1.93%
Budget:								
Collected in FY2012, Budget O&M	(609,124)	(1,273)	-	(526,677)	-	(10,377,390)	(63,507)	(306,392)
Actual:								
Gross O&M Expense (less W/Comp Insurance)	684,663	1,431	-	591,991	-	11,664,310	71,382	344,389
Revenue Offsets	(173,974)	(364)	-	(150,426)	-	(2,963,926)	(18,138)	(87,510)
<b>Unspent O&amp;M Budget</b>	<b>(98,436)</b>	<b>(206)</b>	<b>-</b>	<b>(85,112)</b>	<b>-</b>	<b>(1,677,006)</b>	<b>(10,263)</b>	<b>(49,514)</b>
<b>O&amp;M Credit Computation</b>								
Amount Due from above actuals	510,688	1,068	-	441,565	-	8,700,385	53,244	256,879
Amount applied during Budget preparation	(104,091)			(95,498)		(1,551,555)	(10,614)	(58,104)
Monthly Revenue from Commty's in 2012	(505,033)	(1,273)	-	(431,179)	-	(8,825,836)	(52,893)	(248,288)
<b>Unused Credits from Commty</b>	<b>(98,436)</b>	<b>(205)</b>	<b>-</b>	<b>(85,112)</b>	<b>-</b>	<b>(1,677,006)</b>	<b>(10,263)</b>	<b>(49,513)</b>

<u>Fiscal 2012 / Audited revenue for O&amp;M</u>	<u>Net Collected</u>							
Cumming	-							
Waukee	1,273							
Altoona	505,033							
Ankeny	1,273							
Bondurant	-							
Clive	431,179							
CDM	8,825,836							
GPHOC	52,893							
Johnston	248,288							
Norwalk	274,682							
P Hill	233,659							
Polk CITY	-							
Polk Co	52,244							
USSD	981,919							
UWHSD	229,530							
WDM	1,552,144							
	13,389,953.0					15,916,487	2012 Oper net	
						(2,526,534)	2012 Oper cre	-

Norwalk (Expansion)	Pleasant Hill	Polk Country	USSD (Expansion)	UWHSD	Waukee	West Des Moines (Expansion)	Budget Totals	
1.82%	1.80%	0.41%	7.53%	1.78%	0.01%	11.99%	100.00%	Flow Percentage:
(289,839)	(285,701)	(65,894)	(1,198,193)	(282,836)	(1,273)	(1,908,387)	(15,916,487)	O&M Expense Budget
							-	
325,783 (82,782)	321,131 (81,600)	74,066 (18,820)	1,346,783 (342,220)	317,911 (80,782)	1,431 (364)	2,145,049 (545,062)	17,890,321 (4,545,968)	O&M Expense Actual Revenue Offsets
<b>(46,839)</b>	<b>(46,170)</b>	<b>(10,649)</b>	<b>(193,630)</b>	<b>(45,707)</b>	<b>(206)</b>	<b>(308,399)</b>	<b>(2,572,134)</b>	<b>O&amp;M Exp Unspent</b>
243,001	239,531	55,246	1,004,563	237,129	1,068	1,599,988	13,344,353	O&M to be Collected
(15,157) (274,682)	(52,042) (233,659)	(13,650) (52,244)	(216,274) (981,919)	(53,306) (229,530)	(1,273)	(356,243) (1,552,144)	(2,526,534) (13,389,953)	Prior year credit applied Current Payments applied
<b>(46,838)</b>	<b>(46,170)</b>	<b>(10,648)</b>	<b>(193,630)</b>	<b>(45,707)</b>	<b>(205)</b>	<b>(308,399)</b>	<b>(2,572,134)</b>	<b>Unused Credit</b>

Collected for O&M

-
1,273
505,033
1,273
-
431,179
8,825,836
52,893
248,288
274,682
233,659
-
52,244
981,919
229,530
1,552,144
13,389,953.0
-

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2014**

Split FY2014 O&M for Connections by 12/31/2013

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
<b>Operations and Maintenance Budget - July to December 2013</b>									
WRF Flows									
Flow Percentage:	3.973%	0.399%	0.000%	3.636%	0.000%	63.250%	0.468%	2.308%	1.854%
Gross O&M Expenses	833,714	83,728	-	762,996	-	13,272,696	98,207	484,322	389,053
Less:									
Revenue Offsets	(160,517)	(16,120)	-	(146,902)	-	(2,555,427)	(18,908)	(93,248)	(74,905)
<b>Net O&amp;M Allocation // AS BUDGET Proposed</b>	<b>673,197</b>	<b>67,608</b>	<b>-</b>	<b>616,095</b>	<b>-</b>	<b>10,717,270</b>	<b>79,299</b>	<b>391,074</b>	<b>314,147</b>
Community contribution first half of FY2014	336,599	33,804	-	308,047	-	5,358,635	39,650	195,537	157,074

**THREE YEAR FLOW INFORMATION - for the Proposed Budget**

WRA Flows:									
Jan-Dec 2010	1,126.0	2,565.5	229.8	976.2	2.2	19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	1,917.2	170.9	838.3	3.5	15,105.5	123.0	530.0	425.9
Jan-Dec 2012	684.3	1,642.2	112.4	667.2	2.3	8,390.4	68.8	467.6	299.2
total for 36 months	2,712	6,125	513	2,482	8.0	43,171	319	1,576	1,266
Average for one year	904.0	2041.6	171.0	827.2	2.7	14390.2	106.4	525.2	421.9
<b>% FLOW - WRA</b>	<b>3.548%</b>	<b>8.013%</b>	<b>0.671%</b>	<b>3.247%</b>	<b>0.010%</b>	<b>56.482%</b>	<b>0.417%</b>	<b>2.061%</b>	<b>1.656%</b>
based on 2012 calendar flow									
WRF Flows:									
Jan-Dec 2010	1,126.0	2.7		976.2		19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	105.1		838.3		15,105.5	123.0	530.0	425.9
Jan-Dec 2012	684.3	164.7		667.2		8,390.4	68.8	467.6	299.2
total for 36 months	2,712	273	-	2,482	-	43,171	319	1,576	1,266
Average for 12 months	904.0	90.8	0.0	827.2	0.0	14390.2	106.4	525.2	421.9
<b>% FLOW - WRF</b>	<b>3.973%</b>	<b>0.399%</b>	<b>0.000%</b>	<b>3.636%</b>	<b>0.000%</b>	<b>63.249%</b>	<b>0.468%</b>	<b>2.308%</b>	<b>1.854%</b>
new WRF flow on 1/1/14 (after connections to plant)									
WRF Flows:									
Jan-Dec 2010	1,126.0	2,565.5	229.8	976.2		19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	1,917.2	170.9	838.3		15,105.5	123.0	530.0	425.9
Jan-Dec 2012	684.3	1,642.2	112.4	667.2		8,390.4	68.8	467.6	299.2
total for 36 months	2,712	6,125	513	2,482	-	43,171	319	1,576	1,266
Average for 12 months	904.0	2041.6	171.0	827.2	0.0	14390.2	106.4	525.2	421.9
<b>% FLOW - WRF</b>	<b>3.614%</b>	<b>8.162%</b>	<b>0.684%</b>	<b>3.307%</b>	<b>0.000%</b>	<b>57.528%</b>	<b>0.425%</b>	<b>2.099%</b>	<b>1.687%</b>
	<b>3.614%</b>	<b>8.162%</b>	<b>0.684%</b>	<b>3.307%</b>	<b>0.000%</b>	<b>57.529%</b>	<b>0.425%</b>	<b>2.099%</b>	<b>1.687%</b>

**Operations and Maintenance Budget - January to June 2014**

WRF Flows									
Flow Percentage:	3.614%	8.162%	0.684%	3.307%	0.000%	57.529%	0.425%	2.099%	1.687%
Gross O&M Expenses	758,380	1,712,755	143,534	693,957	-	12,072,173	89,184	440,465	354,009
Less:									
Revenue Offsets	(146,013)	(329,761)	(27,635)	(133,609)	-	(2,324,287)	(17,171)	(84,804)	(68,158)
<b>Net O&amp;M Allocation (connection all year)</b>	<b>612,367</b>	<b>1,382,994</b>	<b>115,899</b>	<b>560,348</b>	<b>-</b>	<b>9,747,886</b>	<b>72,013</b>	<b>355,661</b>	<b>285,850</b>
Community contribution second half of FY2014	306,184	691,497	57,950	280,174	-	4,873,943	36,007	177,830	142,925
sum of both halves	\$ 642,782	\$ 725,301	\$ 57,950	\$ 588,221	\$ -	\$ 10,232,578	\$ 75,656	\$ 373,368	\$ 299,999
<b>Adj Proposed Budget for Anticipated Connections</b>	<b>(30,415)</b>	<b>657,693</b>	<b>57,950</b>	<b>(27,873)</b>	<b>-</b>	<b>(484,692)</b>	<b>(3,643)</b>	<b>(17,707)</b>	<b>(14,148)</b>
monthly O&M when connected		109,616	9,658						



Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
1.438%	0.000%	0.486%	8.261%	1.597%	0.036%	12.294%	100.0%	WRF Flows Flow Percentage
301,757	-	101,985	1,733,530	335,122	7,554	2,579,834	20,984,500	- Gross O&M Expenses
(58,098)	-	(19,635)	(333,761)	(64,522)	(1,454)	(496,702)	(4,040,200)	- Revenue Offsets
<b>243,659</b>	<b>-</b>	<b>82,349</b>	<b>1,399,769</b>	<b>270,600</b>	<b>6,100</b>	<b>2,083,132</b>	<b>16,944,300</b>	<b>- O&amp;M Exp Alloc</b>
121,830	-	41,175	699,884	135,300	3,050	1,041,566	8,472,150	O&M first half of FY2014
447.4	187.5	148.1	2,329.8	471.3	555.6	3,393.1	33,353.0	2010 Flow
341.4	128.3	104.0	1,867.5	384.2	444.3	2,821.5	26,107.1	2011 Flow
192.9	106.3	79.9	1,441.4	234.2	406.3	2,177.0	16,972.4	2012 Flow
982	422	332	5,639	1,090	1,406	8,392	76,433	total for 36 months
327.2	140.7	110.7	1879.6	363.2	468.7	2797.2	25,477.5	Annual Average
<b>1.284%</b>	<b>0.552%</b>	<b>0.434%</b>	<b>7.377%</b>	<b>1.426%</b>	<b>1.840%</b>	<b>10.979%</b>	<b>100.0%</b>	<b>WRA Flow %</b>
447.4		148.1	2,329.8	471.3	2.2	3,393.1	29,817.3	2010 Flow
341.4		104.0	1,867.5	384.2	1.9	2,821.5	23,549.9	2011 Flow
192.9		79.9	1,441.4	234.2	20.7	2,177.0	14,888.3	2012 Flow
982	-	332	5,639	1,090	25	8,392	68,256	total for 36 months
327.2	0.0	110.7	1879.6	363.2	8.3	2797.2	22,751.8	Annual Average
<b>1.438%</b>	<b>0.000%</b>	<b>0.486%</b>	<b>8.261%</b>	<b>1.597%</b>	<b>0.036%</b>	<b>12.294%</b>	<b>100.0%</b>	<b>WRF Flow %</b>
447.4	187.5	148.1	2,329.8	471.3	2.2	3,393.1	32,797.4	2010 Flow
341.4	128.3	104.0	1,867.5	384.2	1.9	2,821.5	25,661.2	2011 Flow
192.9	106.3	79.9	1,441.4	234.2	20.7	2,177.0	16,584.5	2012 Flow
982	422	332	5,639	1,090	25	8,392	75,043	total for 36 months
327.2	140.7	110.7	1879.6	363.2	8.3	2797.2	25,014.4	Annual Average / recalculated w/Connections
<b>1.308%</b>	<b>0.562%</b>	<b>0.442%</b>	<b>7.514%</b>	<b>1.452%</b>	<b>0.033%</b>	<b>11.182%</b>	<b>100.0%</b>	<b>WRF Flow %</b>
<b>1.308%</b>	<b>0.562%</b>	<b>0.442%</b>	<b>7.514%</b>	<b>1.452%</b>	<b>0.033%</b>	<b>11.182%</b>	<b>100%</b>	
1.308%	0.562%	0.442%	7.514%	1.452%	0.033%	11.182%	100.0%	WRF Flows Flow Percentage
274,477	117,933	92,751	1,576,775	304,695	6,925	2,346,487	20,984,500	- Gross O&M Expenses
(52,846)	(22,706)	(17,858)	(303,581)	(58,664)	(1,333)	(451,775)	(4,040,200)	- Revenue Offsets
<b>221,631</b>	<b>95,227</b>	<b>74,894</b>	<b>1,273,195</b>	<b>246,031</b>	<b>5,592</b>	<b>1,894,712</b>	<b>16,944,300</b>	<b>- O&amp;M Exp Alloc if connected 7/1/13</b>
110,816	47,613	37,447	636,597	123,016	2,796	947,356	8,472,150	O&M second half of FY2014
\$ 232,645	\$ 47,613	\$ 78,622	\$ 1,336,482	\$ 258,316	\$ 5,846	\$ 1,988,922	16,944,300	Total O&M
(11,014)	47,613	(3,728)	(63,287)	(12,285)	(254)	(94,210)	-	this number goes to Allocation page

7,936

Communities will pay monthly amount following connection

3 Year Average Flow with Adjustments  
(2010-2012)  
Budget for First Half of FY2014

Community	3 Year Average	Flows(Mgal)			Percentage of Total Adjusted WRF Flow				Percentage of Total Adjusted WRA Flow			
		2012	2011	2010	3 Year	2012	2011	2010	3 Year	2012	2011	2010
Altoona	904.0	684.3	901.6	1126.0	<b>3.973</b>	4.596	3.829	3.776	<b>3.548</b>	4.032	3.454	3.376
Ankeny	1950.8	1477.5	1812.1	2562.8	<b>N/A</b>	N/A	N/A	N/A	<b>7.657</b>	8.706	6.941	7.684
Ankeny (WRF Flow) (1) (6)	90.8	164.7	105.1	2.7	<b>0.399</b>	1.106	0.446	0.009	<b>0.356</b>	0.970	0.403	0.008
Bondurant	171.1	112.4	170.9	229.8	<b>N/A</b>	N/A	N/A	N/A	<b>0.671</b>	0.662	0.655	0.689
Clive (2)	827.2	667.2	838.3	976.2	<b>3.636</b>	4.481	3.560	3.274	<b>3.247</b>	3.931	3.211	2.927
Cumming	2.6	2.3	3.5	2.2	<b>N/A</b>	N/A	N/A	N/A	<b>0.010</b>	0.013	0.013	0.006
Des Moines (1)	15218.2	8390.3	16216.9	21047.3	<b>63.248</b>	56.355	64.143	65.984	<b>56.482</b>	49.435	57.860	58.989
Greenfield Plaza/Hills of Coventry	106.4	68.8	123.0	127.3	<b>0.468</b>	0.462	0.522	0.427	<b>0.418</b>	0.405	0.471	0.382
Johnston	525.1	467.6	530.0	577.9	<b>2.308</b>	3.141	2.250	1.938	<b>2.061</b>	2.755	2.030	1.733
Norwalk	421.9	299.2	425.9	540.6	<b>1.854</b>	2.010	1.808	1.813	<b>1.656</b>	1.763	1.631	1.621
Pleasant Hill	327.2	192.9	341.4	447.4	<b>1.438</b>	1.296	1.450	1.501	<b>1.284</b>	1.137	1.308	1.341
Polk County	110.7	79.9	104.0	148.1	<b>0.487</b>	0.537	0.442	0.497	<b>0.434</b>	0.471	0.398	0.444
Polk City	140.7	106.3	128.3	187.5	<b>N/A</b>	N/A	N/A	N/A	<b>0.552</b>	0.626	0.491	0.562
Urbandale Sanitary Sewer District (2)	1879.6	1441.4	1867.5	2329.8	<b>8.261</b>	9.682	7.930	7.814	<b>7.377</b>	8.493	7.153	6.985
Urbandale-Windsor Heights Sanitary District	363.2	234.2	384.2	471.3	<b>1.597</b>	1.573	1.632	1.580	<b>1.426</b>	1.380	1.472	1.413
Warren County	0.0	0.0	0.0	0.0	<b>N/A</b>	N/A	N/A	N/A	<b>0.000</b>	0.000	0.000	0.000
Waukee	460.5	385.6	442.4	553.4	<b>N/A</b>	N/A	N/A	N/A	<b>1.807</b>	2.272	1.695	1.659
Waukee WRF Flows (3) (6)	8.3	20.7	1.9	2.2	<b>0.036</b>	0.1390	0.008	0.010	<b>0.032</b>	0.122	0.007	0.007
West Des Moines (3)	2797.2	2177.0	2821.5	3393.1	<b>12.294</b>	14.622	11.981	11.380	<b>10.979</b>	12.827	10.807	10.173
<b>Total (WRA Flows)</b>	<b>26305.5</b>	<b>16972.4</b>	<b>27218.5</b>	<b>34725.7</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Total (WRF Flows)</b>	<b>23579.8</b>	<b>14888.3</b>	<b>24661.3</b>	<b>31189.9</b>								
Adjustment(I&I) (4) (5)	828.0	0.0	1111.5	1372.6								
Adjusted WRF Flow	22751.8	14888.3	23549.8	29817.3								
Adjusted Des Moines Flow	14390.1	8390.3	15105.5	19674.7								
Adjusted WRA Flow	25477.5	16972.4	26107.0	33353.1								

(1) Ankeny had 3.043 million gallons of flow through their Corporate woods connection. This flow will be deducted from Des Moines' total flow.

(2) 55.243 million gallons of flow was added to Clive's flow and deducted from USSD's total flow.

(3) 1.719 million gallons of flow from the Waukee Painted Woods Development has been deducted from West Des Moines' total flow.

(4) 125 million gallons of extraneous flow from North River Interceptor has been added to the I & I adjustment for 2010 and 2011 only and as recommended by the Flow Subcommittee at its January 12, 2010 meeting. No extraneous flow will be added in 2012 in accordance with new method of flow calculation based on 100% metered flow for all communities

(5) The I & I adjustment/reduction for Des Moines is 4% for 2010 and 2011. No I&I adjustment/reduction will be used in 2012 in accordance with new method of flow calculation based on 100% metered flow for all communities.

(6) Beginning in 2011, Ankeny's WRF flow increased due to its new connection to the Rock Creek Sewer. Beginning in 2012, Waukee's WRF flow increased due to its intermittent pumping of flow to the West Des Moines Outfall Extension.

3 Year Average Flow with Adjustments  
(2010-2012)  
Budget for Second Half of FY2014

Community	3 Year Average	Flows(Mgal)			Percentage of Total Adjusted WRF Flow				Percentage of Total Adjusted WRA Flow			
		2012	2011	2010	3 Year	2012	2011	2010	3 Year	2012	2011	2010
Altoona	904.0	684.3	901.6	1126.0	<b>3.614</b>	4.126	3.514	3.433	<b>3.548</b>	4.032	3.454	3.376
Ankeny (1) (6)	2041.6	1642.2	1917.2	2565.5	<b>8.162</b>	9.902	7.471	7.822	<b>8.013</b>	9.676	7.344	7.692
Bondurant (6)	171.1	112.4	170.9	229.8	<b>0.684</b>	0.678	0.666	0.701	<b>0.671</b>	0.662	0.655	0.689
Clive (2)	827.2	667.2	838.3	976.2	<b>3.307</b>	4.023	3.267	2.977	<b>3.247</b>	3.931	3.211	2.927
Cumming	2.6	2.3	3.5	2.2	<b>N/A</b>	N/A	N/A	N/A	<b>0.010</b>	0.013	0.013	0.006
Des Moines (1)	15218.2	8390.3	16216.9	21047.3	<b>57.528</b>	50.591	58.865	59.988	<b>56.482</b>	49.435	57.860	58.989
Greenfield Plaza/Hills of Coventry	106.4	68.8	123.0	127.3	<b>0.425</b>	0.415	0.479	0.388	<b>0.418</b>	0.405	0.471	0.382
Johnston	525.1	467.6	530.0	577.9	<b>2.099</b>	2.820	2.065	1.762	<b>2.061</b>	2.755	2.030	1.733
Norwalk	421.9	299.2	425.9	540.6	<b>1.687</b>	1.804	1.660	1.648	<b>1.656</b>	1.763	1.631	1.621
Pleasant Hill	327.2	192.9	341.4	447.4	<b>1.308</b>	1.163	1.330	1.364	<b>1.284</b>	1.137	1.308	1.341
Polk County	110.7	79.9	104.0	148.1	<b>0.443</b>	0.482	0.405	0.452	<b>0.434</b>	0.471	0.398	0.444
Polk City (6)	140.7	106.3	128.3	187.5	<b>0.562</b>	0.641	0.500	0.572	<b>0.552</b>	0.626	0.491	0.562
Urbandale Sanitary Sewer District (2)	1879.6	1441.4	1867.5	2329.8	<b>7.514</b>	8.691	7.277	7.104	<b>7.377</b>	8.493	7.153	6.985
Urbandale-Windsor Heights Sanitary District	363.2	234.2	384.2	471.3	<b>1.452</b>	1.412	1.497	1.437	<b>1.426</b>	1.380	1.472	1.413
Warren County	0.0	0.0	0.0	0.0	<b>N/A</b>	N/A	N/A	N/A	<b>0.000</b>	0.000	0.000	0.000
Waukee	460.5	385.6	442.4	553.4	<b>N/A</b>	N/A	N/A	N/A	<b>1.807</b>	2.272	1.695	1.659
Waukee WRF Flows (3)	8.3	20.7	1.9	2.2	<b>0.033</b>	0.1247	0.007	0.009	<b>0.032</b>	0.122	0.007	0.007
West Des Moines (3)	2797.2	2177.0	2821.5	3393.1	<b>11.182</b>	13.127	10.995	10.346	<b>10.979</b>	12.827	10.807	10.173
<b>Total (WRA Flows)</b>	<b>26305.5</b>	<b>16972.4</b>	<b>27218.5</b>	<b>34725.7</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Total (WRF Flows)</b>	<b>25842.4</b>	<b>16584.5</b>	<b>26772.6</b>	<b>34170.1</b>								
Adjustment(I&I) (4) (5)	828.0	0.0	1111.5	1372.6								
Adjusted WRF Flow	25014.4	16584.5	25661.1	32797.5								
Adjusted Des Moines Flow	14390.2	8390.3	15105.4	19674.7								
Adjusted WRA Flow	25477.5	16972.4	26107.0	33353.1								

(1) Ankeny had 3.043 million gallons of flow through their Corporate woods connection. This flow will be deducted from Des Moines' total flow.

(2) 55.243 million gallons of flow was added to Clive's flow and deducted from USSD's total flow.

(3) 1.719 million gallons of flow from the Waukee Painted Woods Development has been deducted from West Des Moines' total flow.

(4) 125 million gallons of extraneous flow from North River Interceptor has been added to the I & I adjustment for 2010 and 2011 only and as recommended by the Flow Subcommittee at its January 12, 2010 meeting. No extraneous flow will be added in 2012 in accordance with new method of flow calculation based on 100% metered flow for all communities

(5) The I & I adjustment/reduction for Des Moines is 4% for 2010 and 2011. No I&I adjustment/reduction will be used in 2012 in accordance with new method of flow calculation based on 100% metered flow for all communities.

(6) It is anticipated that Ankeny, Bondurant and Polk City will be 100% connected to the WRA conveyance system by December 31, 2013. At the time of connection, each community's WRF flow will be equal to its WRA flow

WASTEWATER RECLAMATION AUTHORITY  
Debt Service Adjustments for New Debt 2008-2011  
Fiscal Year 2014

Reconciliation of Debt Service	Debt Servicing									
	P City (Expansion)	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	
<b>SRF / New Core Money</b>										
Percentage in 2010 Budget	0.640%	3.630%	8.100%	0.648%	3.330%	0.010%	54.190%	0.370%	2.030%	
Percentage in 2011 Budget	0.579%	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%	
Percentage in 2012 Budget	0.548%	3.428%	7.572%	0.649%	2.964%	0.008%	58.412%	0.358%	1.725%	
Principal collected from all comnty	5	34	76	6	30	0	584	4	17	
Interest collected from all comnty	11,376	71,165	157,195	13,473	61,533	166	1,212,633	7,432	35,811	
Principal and Interest Collected 2012	11,382	71,200	157,270	13,480	61,562	166	1,213,217	7,436	35,828	
Amount Paid	11,382	71,200	157,270	13,480	61,562	166	1,213,217	7,436	35,828	
Final Percentage for 2012	0.548%	3.428%	7.572%	0.649%	2.964%	0.008%	58.412%	0.358%	1.725%	
Amount Due for 2012 Core	6,549	40,968	90,493	7,756	35,423	96	698,082	4,278	20,615	
Amount Due	6,549	40,968	90,493	7,756	35,423	96	698,082	4,278	20,615	
<b>Core only</b>	<b>Over (Under) Paid</b>	<b>4,833</b>	<b>30,232</b>	<b>66,777</b>	<b>5,724</b>	<b>26,140</b>	<b>71</b>	<b>515,135</b>	<b>3,157</b>	<b>15,213</b>
	<u>Polk City</u>	<u>Altoona</u>	<u>Ankeny</u>	<u>Bondurant</u>	<u>Clive</u>	<u>Cumming</u>	<u>DM</u>	<u>GP HOC</u>	<u>Johnston</u>	
<b>SRF / New Money for Expansion</b>										
Percentage in 2012 Budget	1.526%	9.540%	21.072%	1.806%	8.249%	0.022%	0.000%	0.000%	0.000%	
Principal collected from Expansion	10,484	65,540	144,765	12,407	56,671	151	0	0	0	
Interest collected from Expansion	25,042	156,551	345,792	29,636	135,366	361	0	0	0	
Principal and Interest Collected 2012	35,525	222,091	490,556	42,044	192,037	512	0	0	0	
<b>SRF / New Money for SWADF</b>										
Percentage in 2012 Budget	0.874%	5.466%	12.072%	1.035%	1.976%	0.013%	38.942%	0.238%	1.150%	
Principal collected from all comnty	4,886	30,555	67,482	5,786	11,046	73	217,686	1,330	6,429	
Interest collected from all comnty	17,620	110,195	243,372	20,866	39,836	262	785,071	4,798	23,184	
Principal and Interest Collected 2012	22,506	140,750	310,854	26,651	50,882	335	1,002,757	6,129	29,613	
Amount Paid	58,031	362,841	801,410	68,695	242,919	847	1,002,757	6,129	29,613	
Final Percentage for 2012	1.526%	9.540%	21.072%	1.806%	8.249%	0.022%	0.000%	0.000%	0.000%	
Amount Due for 2012 Expansion	32,430	202,738	447,809	38,380	175,303	468	0	0	0	
Final Percentage for 2012	0.874%	5.466%	12.072%	1.035%	1.976%	0.013%	38.942%	0.238%	1.150%	
Amount Due for 2012 SW Loans	14,850	92,870	205,109	17,585	33,573	221	661,642	4,044	19,539	
Amount Due	47,279	295,608	652,917	55,965	208,876	688	661,642	4,044	19,539	
<b>Expansion &amp; SW</b>	<b>Over Paid</b>	<b>10,752</b>	<b>67,233</b>	<b>148,493</b>	<b>12,730</b>	<b>34,043</b>	<b>159</b>	<b>341,115</b>	<b>2,085</b>	<b>10,073</b>

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	
1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.0%	<b>Core Borrowings</b>
1.652%	1.786%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	Percentage for 2010
1.632%	1.608%	0.371%	6.744%	1.592%	1.647%	10.742%	100.0%	Percentage for 2011
16	16	4	67	16	16	107	1,000	Percentage for 2012
33,880	33,382	7,702	140,005	33,050	34,192	223,004	2,076,000	Principal
33,897	33,398	7,706	140,073	33,066	34,208	223,111		Interest
								Principal and Interest Collected
33,897	33,398	7,706	140,073	33,066	34,208	223,111	2,077,000	Total Amount Collected for Core Debt S FY12
1.632%	1.608%	0.371%	6.744%	1.592%	1.647%	10.742%	100.0%	Percentage for 2012 Core
19,504	19,217	4,434	80,598	19,026	19,683	128,378	1,195,100	Amount paid to IFA in 2012
19,504	19,217	4,434	80,598	19,026	19,683	128,378	1,195,100	Actual Core Budget Needs
14,393	14,181	3,272	59,475	14,040	14,525	94,734	881,900	Over (Under) Payment of Debt Service
<b>Norwalk</b>	<b>PI Hill</b>	<b>Polk Co</b>	<b>USSD</b>	<b>UWHSD</b>	<b>Waukee</b>	<b>WDM</b>		
4.541%	0.000%	0.000%	18.768%	0.000%	4.583%	29.893%	100.0%	Percentage for 2012 Expansion
31,197	0	0	128,936	0	31,485	205,365	687,000	Principal
74,518	0	0	307,983	0	75,207	490,544	1,641,000	Interest
105,714	0	0	436,919	0	106,692	695,909		Principal and Interest Collected
2.601%	1.072%	0.247%	10.752%	3.811%	2.626%	17.125%	100.0%	Percentage for 2012 SW
14,540	5,992	1,381	60,104	21,303	14,679	95,729	559,000	Principal
52,436	21,612	4,980	216,760	76,830	52,940	345,240	2,016,000	Interest
66,976	27,604	6,360	276,864	98,133	67,620	440,969		Principal and Interest Collected
172,690	27,604	6,360	713,783	98,133	174,312	1,136,878	4,903,000	Total Amount Collected for FY12 Debt Serv
4.541%	0.000%	0.000%	18.768%	0.000%	4.583%	29.893%	100.0%	Percentage for 2012 Expansion
96,502	0	0	398,846	0	97,395	635,267	2,125,137	Amount paid to IFA in 2012
2.601%	1.072%	0.247%	10.752%	3.811%	2.626%	17.125%	100.0%	Percentage for 2012 SW
44,192	18,214	4,197	182,681	64,751	44,617	290,961	1,699,044	Amount paid to IFA in 2012
140,695	18,214	4,197	581,527	64,751	142,012	926,228	3,824,181	Actual Expan & SW Budget Needs
31,996	9,390	2,164	132,256	33,383	32,300	210,649	1,078,819	Over (Under) Payment of Debt Service

WASTEWATER RECLAMATION AUTHORITY  
Debt Service and Surcharges for New Money / 2004 Issue  
Fiscal Year 2014

	<u>Cumming</u> <i>Surcharge</i>	<u>Waukeg</u> <i>Surcharge</i>	<u>Polk</u> <u>City</u> <i>Surcharge</i>	<u>Altoona</u> <i>(Expansion)</i>	<u>Ankeny</u> <i>(Expansion)</i>	<u>Bondurant</u> <i>(Expansion)</i>	<u>Clive</u> <i>(Expansion)</i>	<u>Des Moines</u>	<u>Greenfield</u> <u>Plaza</u>
<b>2004 B / New Core Money</b>									
Percentage	0.010%	1.840%	0.552%	3.548%	8.013%	0.671%	3.247%	56.485%	0.417%
Principal	73	13,340	4,002	25,723	58,094	4,865	23,541	409,516	3,023
Interest	143	26,301	7,890	50,716	114,540	9,591	46,413	807,411	5,961
Gross Principal and Interest	215	39,641	11,892	76,439	172,634	14,456	69,954	1,216,927	8,984
Reserve Interest Income	(0)	(44)	(13)	(85)	(192)	(16)	(78)	(1,356)	(10)
Net Debt Service	215	39,597	11,879	76,354	172,442	14,440	69,876	1,215,571	8,974
<b>2004 B / New Expansion Money</b>									
Percentage	0.028%	4.855%	1.457%	9.363%	21.147%	1.772%	8.568%	0.000%	0.000%
Principal	112	19,371	5,813	37,358	84,377	7,070	34,186	0	0
Interest	283	49,098	14,734	94,686	213,855	17,920	86,646	0	0
Gross Principal and Interest	395	68,469	20,548	132,045	298,232	24,990	120,833	0	0
Reserve Interest Income	(0)	(73)	(22)	(140)	(317)	(27)	(129)	0	0
Net Debt Service	394	68,396	20,526	131,904	297,915	24,964	120,704	0	0
<b>2004 B / New SW Area Money</b>									
Percentage	0.016%	2.845%	0.854%	5.486%	12.391%	1.038%	2.165%	37.654%	0.278%
Principal	30	5,292	1,588	10,204	23,047	1,931	4,027	70,036	517
Interest	76	13,458	4,040	25,951	58,615	4,910	10,241	178,120	1,315
Gross Principal and Interest	105	18,750	5,628	36,155	81,662	6,841	14,268	248,157	1,832
Reserve Interest Income	(0)	(20)	(6)	(38)	(87)	(7)	(15)	(264)	(2)
Net Debt Service	105	18,730	5,622	36,117	81,576	6,834	14,253	247,893	1,830
<b>Subtotal Net Debt Serv or Surchg</b>	<b>715</b>	<b>126,723</b>	<b>38,027</b>	<b>244,375</b>	<b>551,932</b>	<b>46,237</b>	<b>204,834</b>	<b>1,463,465</b>	<b>10,804</b>
<b>Subtotal 2004 B <sup>ISSUE</sup></b>	<b>716</b>	<b>126,860</b>	<b>38,068</b>	<b>244,639</b>	<b>552,528</b>	<b>46,287</b>	<b>205,055</b>	<b>1,465,084</b>	<b>10,816</b>
Reserve Interest Earnings									
Core	(0)	(44)	(13)	(85)	(192)	(16)	(78)	(1,356)	(10)
Expansion	(0)	(73)	(22)	(140)	(317)	(27)	(129)	0	0
SW	(0)	(20)	(6)	(38)	(87)	(7)	(15)	(264)	(2)
<b>Net Debt Service or Surcharge</b>	<b>715</b>	<b>126,723</b>	<b>38,027</b>	<b>244,375</b>	<b>551,932</b>	<b>46,237</b>	<b>204,834</b>	<b>1,463,465</b>	<b>10,804</b>

Debt Servicing									Debt Issue 2004
Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	West Des Moines (Expansion)	Total \$		
2.061%	1.656%	1.284%	0.434%	7.377%	1.426%	10.979%	100.0%	<b>Core Borrowings</b>	
14,942	12,006	9,309	3,147	53,483	10,339	79,598	725,000	Percentage	
29,460	23,671	18,354	6,204	105,449	20,384	156,937	1,429,425	Principal	
44,403	35,677	27,663	9,350	158,932	30,722	236,534	2,154,425	Interest	
(49)	(40)	(31)	(10)	(177)	(34)	(263)	(2,400)	Gross Principal and Interest	
44,353	35,638	27,632	9,340	158,755	30,688	236,271	2,152,025	Reserve Interest Income	
								Net Debt Service	
0.000%	4.370%	0.000%	0.000%	19.468%	0.000%	28.972%	100.0%	<b>Expansion Borrowings</b>	
0	17,436	0	0	77,677	0	115,598	399,000	Percentage	
0	44,193	0	0	196,876	0	292,988	1,011,280	Principal	
0	61,629	0	0	274,553	0	408,586	1,410,280	Interest	
0	(66)	0	0	(292)	0	(435)	(1,500)	Gross Principal and Interest	
0	61,564	0	0	274,261	0	408,152	1,408,780	Reserve Interest Income	
								Net Debt Service	
1.374%	2.561%	0.856%	0.290%	11.408%	3.807%	16.977%	100.0%	<b>SW Area Borrowings</b>	
2,556	4,763	1,592	539	21,219	7,081	31,577	186,000	Percentage	
6,500	12,115	4,049	1,372	53,965	18,009	80,309	473,045	Principal	
9,055	16,878	5,641	1,911	75,184	25,090	111,886	659,045	Interest	
(10)	(18)	(6)	(2)	(80)	(27)	(119)	(700)	Gross Principal and Interest	
9,046	16,860	5,635	1,909	75,104	25,063	111,767	658,345	Reserve Interest Income	
								Net Debt Service	
53,399	114,061	33,267	11,249	508,120	55,751	756,190	4,219,150	<b>Subtotal Net Debt Service</b>	
53,458	114,185	33,304	11,261	508,669	55,812	757,007	4,223,750	<b>Subtotal Debt Service 2004B</b>	
(49)	(40)	(31)	(10)	(177)	(34)	(263)	(2,400)		
0	(66)	0	0	(292)	0	(435)	(1,500)		
(10)	(18)	(6)	(2)	(80)	(27)	(119)	(700)		
53,399	114,061	33,267	11,249	508,120	55,751	756,190	4,219,150	<b>Net Debt Service</b>	
								4,600 Till Interest	
								1,310,000 Principal	
								2,913,750 Interest on 2004B	

WASTEWATER RECLAMATION AUTHORITY  
 Debt Service and Surcharges for New Money / 2006 Issue  
 Fiscal Year 2014

	Debt Servicing								
	P.City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
<b>2006 / New Core Money</b>									
Percentage	0.552%	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%
Principal	1,259	8,089	18,270	1,530	7,403	23	128,786	951	4,699
Interest	2,378	15,282	34,514	2,890	13,986	43	243,294	1,796	8,877
Gross Principal and Interest	3,636	23,371	52,783	4,420	21,389	66	372,080	2,747	13,576
Reserve Interest Income	(2)	(14)	(32)	(3)	(13)	(0)	(226)	(2)	(8)
Net Debt Service	3,634	23,357	52,751	4,417	21,376	66	371,854	2,745	13,568
<b>2006 / New Expansion Money</b>									
Percentage	1.457%	9.363%	21.147%	1.772%	8.568%	0.028%	0.000%	0.000%	0.000%
Principal	3,963	25,467	57,520	4,820	23,305	76	0	0	0
Interest	7,502	48,211	108,888	9,124	44,117	144	0	0	0
Gross Principal and Interest	11,465	73,678	166,407	13,944	67,422	220	0	0	0
Reserve Interest Income	(4)	(28)	(63)	(5)	(26)	(0)	0	0	0
Net Debt Service	11,461	73,650	166,344	13,939	67,397	220	0	0	0
<b>2006 / New SW Area Money</b>									
Percentage	0.854%	5.486%	12.391%	1.038%	2.165%	0.016%	37.654%	0.278%	1.374%
Principal	3,160	20,298	45,847	3,841	8,011	59	139,320	1,029	5,084
Interest	6,024	38,698	87,405	7,322	15,272	113	265,609	1,961	9,692
Gross Principal and Interest	9,184	58,996	133,252	11,163	23,282	172	404,929	2,990	14,776
Reserve Interest Income	(11)	(71)	(161)	(13)	(28)	(0)	(490)	(4)	(18)
Net Debt Service	9,173	58,925	133,091	11,149	23,254	172	404,440	2,986	14,758
<b>Subtotal Net Debt Serv or Surchg</b>	<b>24,268</b>	<b>155,932</b>	<b>352,187</b>	<b>29,505</b>	<b>112,026</b>	<b>458</b>	<b>776,293</b>	<b>5,731</b>	<b>28,326</b>
<b>Subtotal 2006 Issue</b>	<b>24,285</b>	<b>156,046</b>	<b>352,443</b>	<b>29,527</b>	<b>112,093</b>	<b>458</b>	<b>777,009</b>	<b>5,736</b>	<b>28,352</b>
Reserve Interest Earnings									
Core	(2)	(14)	(32)	(3)	(13)	(0)	(226)	(2)	(8)
Expansion	(4)	(28)	(63)	(5)	(26)	(0)	0	0	0
SW	(11)	(71)	(161)	(13)	(28)	(0)	(490)	(4)	(18)
<b>Net Debt Service or Surcharge</b>	<b>24,268</b>	<b>155,932</b>	<b>352,187</b>	<b>29,505</b>	<b>112,026</b>	<b>458</b>	<b>776,293</b>	<b>5,731</b>	<b>28,326</b>



Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2006
1.656%	1.284%	0.434%	7.377%	1.426%	1.840%	10.979%	100.0%	<b>Core Borrowings</b>
3,776	2,928	990	16,820	3,251	4,195	25,032	228,000	Percentage
7,133	5,530	1,869	31,774	6,142	7,925	47,289	430,723	Principal
10,908	8,458	2,859	48,594	9,393	12,121	72,321	658,723	Interest
(7)	(5)	(2)	(30)	(6)	(7)	(44)	(400)	Gross Principal and Interest
10,902	8,453	2,857	48,564	9,388	12,113	72,277	658,323	Reserve Interest Income
								Net Debt Service
4.370%	0.000%	0.000%	19.468%	0.000%	4.855%	28.972%	100.0%	<b>Expansion Borrowings</b>
11,886	0	0	52,953	0	13,206	78,804	272,000	Percentage
22,501	0	0	100,242	0	24,999	149,179	514,908	Principal
34,388	0	0	153,195	0	38,204	227,983	786,908	Interest
(13)	0	0	(58)	0	(15)	(87)	(300)	Gross Principal and Interest
34,375	0	0	153,137	0	38,190	227,896	786,608	Reserve Interest Income
								Net Debt Service
2.561%	0.856%	0.290%	11.408%	3.807%	2.845%	16.977%	100.0%	<b>SW Area Borrowings</b>
9,476	3,167	1,073	42,210	14,086	10,527	62,815	370,000	Percentage
18,065	6,038	2,046	80,471	26,854	20,068	119,755	705,395	Principal
27,541	9,205	3,119	122,681	40,940	30,595	182,570	1,075,395	Interest
(33)	(11)	(4)	(148)	(49)	(37)	(221)	(1,300)	Gross Principal and Interest
27,508	9,194	3,115	122,533	40,891	30,558	182,349	1,074,095	Reserve Interest Income
								Net Debt Service
72,784	17,647	5,972	324,234	50,278	80,861	482,522	2,519,026	<b>Subtotal Net Debt Service</b>
72,837	17,663	5,978	324,470	50,334	80,920	482,874	2,521,026	<b>Subtotal Debt Service 2006 Issue</b>
(7)	(5)	(2)	(30)	(6)	(7)	(44)	(400)	
(13)	0	0	(58)	0	(15)	(87)	(300)	
(33)	(11)	(4)	(148)	(49)	(37)	(221)	(1,300)	
								2,000 TII Interest
72,784	17,647	5,972	324,234	50,278	80,861	482,522	2,519,026	<b>Net Debt Service</b>
								870,000 Principal
								1,651,026 Interest on 2006A

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / SRF Borrowings prior to Polk City joining WRA  
Fiscal Year 2014

	Debt Servicing								
	Polk City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
<b>2008-2010 / New Core SRF</b>									
Percentage	0.552%	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%
Principal	4,858	31,222	70,514	5,905	28,574	88	497,068	3,670	18,137
Interest	3,483	22,390	50,567	4,234	20,491	63	356,454	2,632	13,006
Gross Principal and Interest Estimate	8,341	53,612	121,081	10,139	49,064	151	853,522	6,301	31,143
Net Debt Service	8,341	53,612	121,081	10,139	49,064	151	853,522	6,301	31,143
<b>2008-2010 / New Expansion SRF</b>									
Percentage	1.457%	9.363%	21.147%	1.772%	8.568%	0.028%	0.000%	0.000%	0.000%
Principal	10,651	68,444	154,585	12,953	62,632	205	0	0	0
Interest	13,780	88,551	199,998	16,759	81,032	265	0	0	0
Gross Principal and Interest Estimate	24,430	156,994	354,582	29,712	143,664	469	0	0	0
Net Debt Service	24,430	156,994	354,582	29,712	143,664	469	0	0	0
<b>2008-2010 / New SW Area SRF</b>									
Percentage	0.854%	5.486%	12.391%	1.038%	2.165%	0.016%	37.654%	0.278%	1.374%
Principal	5,056	32,477	73,355	6,145	12,817	95	222,912	1,646	8,134
Interest	6,528	41,937	94,721	7,935	16,550	122	287,838	2,125	10,503
Gross Principal and Interest Estimate	11,584	74,414	168,075	14,080	29,367	217	510,750	3,771	18,637
Net Debt Service	11,584	74,414	168,075	14,080	29,367	217	510,750	3,771	18,637
Debt Service for SRF's	44,355	285,020	643,739	53,931	222,095	838	1,364,272	10,072	49,780
Budget Adjustments (none)									
Net Debt Service or Surcharge	44,355	285,020	643,739	53,931	222,095	838	1,364,272	10,072	49,780

Included on this allocations are: 2008A B D 2009 B C 2010 A B C

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2008-2010
1.656%	1.284%	0.434%	7.377%	1.426%	1.840%	10.979%	100.0%	<b>Core Borrowings</b>
14,573	11,299	3,819	64,918	12,549	16,192	96,615	880,000	Percentage
10,450	8,103	2,739	46,553	8,999	11,612	69,284	631,060	Principal
25,023	19,402	6,558	111,471	21,548	27,804	165,899	1,511,060	Interest & Servicing
25,023	19,402	6,558	111,471	21,548	27,804	165,899	1,511,060	Gross Principal and Interest
								Net Debt Service
4.370%	0.000%	0.000%	19.468%	0.000%	4.855%	28.972%	100.0%	<b>Expansion Borrowings</b>
31,945	0	0	142,311	0	35,490	211,785	731,000	Percentage
41,329	0	0	184,119	0	45,916	274,003	945,750	Principal
73,274	0	0	326,430	0	81,406	485,788	1,676,750	Interest & Servicing
73,274	0	0	326,430	0	81,406	485,788	1,676,750	Gross Principal and Interest
								Net Debt Service
2.561%	0.856%	0.290%	11.408%	3.807%	2.845%	16.977%	100.0%	<b>SW Area Borrowings</b>
15,161	5,068	1,717	67,535	22,537	16,842	100,504	592,000	Percentage
19,577	6,544	2,217	87,206	29,102	21,748	129,777	764,430	Principal
34,738	11,611	3,934	154,742	51,639	38,590	230,281	1,356,430	Interest & Servicing
34,738	11,611	3,934	154,742	51,639	38,590	230,281	1,356,430	Gross Principal and Interest
								Net Debt Service
133,035	31,013	10,492	592,642	73,187	147,800	881,968	4,544,240	<b>Estimated Debt Service</b>
								Budget Adjustments (none)
133,035	31,013	10,492	592,642	73,187	147,800	881,968	4,544,240	<b>Net Debt Service</b>
								2,203,000 Principal
								2,341,240 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / SRF Borrowings 2011-2014

Fiscal Year 2014

	Debt Servicing								
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
<b>2011+ / New Core SRF</b>									
Percentage	3.548%	8.013%	0.671%	3.247%	0.010%	56.485%	0.417%	2.061%	1.656%
Principal	50,630	114,346	9,575	46,335	143	806,041	5,951	29,410	23,631
Interest	108,387	244,787	20,498	99,192	305	1,725,546	12,739	62,961	50,589
Gross Principal and Interest Estimate	159,017	359,133	30,073	145,526	448	2,531,587	18,689	92,371	74,220
Net Debt Service	159,017	359,133	30,073	145,526	448	2,531,587	18,689	92,371	74,220
<b>2011+ / New Expansion SRF</b>									
Percentage	9.363%	21.147%	1.772%	8.568%	0.028%	0.000%	0.000%	0.000%	4.370%
Principal	38,482	86,914	7,283	35,214	115	0	0	0	17,961
Interest	104,715	236,507	19,818	95,824	313	0	0	0	48,874
Gross Principal and Interest Estimate	143,197	323,421	27,101	131,039	428	0	0	0	66,835
Net Debt Service	143,197	323,421	27,101	131,039	428	0	0	0	66,835
<b>2011+ / New SW Area SRF</b>									
Percentage	5.486%	12.391%	1.038%	2.165%	0.016%	37.654%	0.278%	1.374%	2.561%
Principal	11,685	26,393	2,211	4,611	34	80,203	592	2,927	5,455
Interest	79,157	178,788	14,977	31,239	231	543,306	4,011	19,825	36,952
Gross Principal and Interest Estimate	90,842	205,181	17,188	35,850	265	623,509	4,603	22,752	42,407
Net Debt Service	90,842	205,181	17,188	35,850	265	623,509	4,603	22,752	42,407
<b>Debt Service for SRF's</b>	<b>393,056</b>	<b>887,735</b>	<b>74,362</b>	<b>312,415</b>	<b>1,141</b>	<b>3,155,096</b>	<b>23,293</b>	<b>115,123</b>	<b>183,462</b>
Budget Adjustments (none)									
<b>Estimate for 2011 and future issues</b>	<b>393,056</b>	<b>887,735</b>	<b>74,362</b>	<b>312,415</b>	<b>1,141</b>	<b>3,155,096</b>	<b>23,293</b>	<b>115,123</b>	<b>183,462</b>
Reserve Interest Earnings									
Core	0	0	0	0	0	0	0	0	0
Expansion	0	0	0	0	0	0	0	0	0
SW	0	0	0	0	0	0	0	0	0
<b>Net Debt Service or Surcharge</b>	<b>393,056</b>	<b>887,735</b>	<b>74,362</b>	<b>312,415</b>	<b>1,141</b>	<b>3,155,096</b>	<b>23,293</b>	<b>115,123</b>	<b>183,462</b>

Pleasant Hill	Polk City	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2011-2014
1.284%	0.552%	0.434%	7.377%	1.426%	1.840%	10.979%	100.0%	<b>Core Borrowings</b>
18,323	7,877	6,193	105,270	20,349	26,257	156,670	1,427,000	Percentage
39,225	16,863	13,258	225,358	43,563	56,210	335,395	3,054,875	Principal
57,547	24,740	19,451	330,628	63,912	82,467	492,065	4,481,875	Interest & Servicing
57,547	24,740	19,451	330,628	63,912	82,467	492,065	4,481,875	Gross Principal and Interest
								Net Debt Service
0.000%	1.457%	0.000%	19.468%	0.000%	4.855%	28.972%	100.0%	<b>Expansion Borrowings</b>
0	5,988	0	80,013	0	19,954	119,075	411,000	Percentage
0	16,295	0	217,729	0	54,298	324,021	1,118,395	Principal
0	22,283	0	297,743	0	74,252	443,096	1,529,395	Interest & Servicing
0	22,283	0	297,743	0	74,252	443,096	1,529,395	Gross Principal and Interest
								Net Debt Service
0.856%	0.854%	0.290%	11.408%	3.807%	2.845%	16.977%	100.0%	<b>SW Area Borrowings</b>
1,823	1,819	618	24,299	8,109	6,060	36,161	213,000	Percentage
12,351	12,322	4,184	164,605	54,931	41,050	244,959	1,442,890	Principal
14,174	14,141	4,802	188,904	63,040	47,110	281,120	1,655,890	Interest & Servicing
14,174	14,141	4,802	188,904	63,040	47,110	281,120	1,655,890	Gross Principal and Interest
								Net Debt Service
71,722	61,165	24,253	817,274	126,951	203,829	1,216,282	7,667,160	<b>Estimated Debt Service</b>
								Budget Adjustments (none)
71,722	61,165	24,253	817,274	126,951	203,829	1,216,282	7,667,160	<b>SRF Debt Service Collection</b>
0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0 Ttl Interest
71,722	61,165	24,253	817,274	126,951	203,829	1,216,282	7,667,160	<b>Net Debt Service</b>
								2,051,000 Principal
								5,616,160 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY

Debt Service for pre 7/1/04 Commitments

Fiscal Year 2014

SRF [ 2004 A =0 ]

Debt Issue	SRF [ 2004 A =0 ]											Debt Issue	
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWHS	Warren County		West Des Moines	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>SRF 04 1995</b>													<b>SRF 04 1995</b>
Percentage	10.15%	20.57%	0.00%	0.00%	0.00%	20.65%	11.63%	0.00%	0.00%	37.00%	100.00%		Percentage
Principal	21,214	42,991	0	0	0	43,159	24,307	0	0	77,330	209,000		Principal
Interest	1,322	2,679	0	0	0	2,689	1,515	0	0	4,819	13,024		Interest 3%
Gross Principal and Interest	22,535	45,670	0	0	0	45,848	25,821	0	0	82,149	222,024		Gross Principal and Interest
Reserve Interest Income	(223)	(453)	0	0	0	(454)	(256)	0	0	(814)	(2,200)		Reserve Interest Income
Net Debt Service	22,312	45,218	0	0	0	45,394	25,565	0	0	81,335	219,824		Net Debt Service
<b>SRF 06 1995</b>													<b>SRF 06 1995</b>
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%		Percentage
Principal	17,533	539,497	5,996	16,319	41,290	47,438	19,962	4,023	5,465	61,479	759,000		Principal
Interest	1,677	51,597	573	1,561	3,949	4,537	1,909	385	523	5,880	72,590		Interest 3%
Gross Principal and Interest	19,210	591,094	6,570	17,879	45,238	51,974	21,871	4,407	5,987	67,359	831,590		Gross Principal and Interest
Reserve Interest Income	(53)	(1,635)	(18)	(49)	(125)	(144)	(60)	(12)	(17)	(186)	(2,300)		Reserve Interest Income
Net Debt Service	19,157	589,459	6,551	17,830	45,113	51,831	21,810	4,395	5,971	67,172	829,290		Net Debt Service
<b>SRF 07 1996</b>													<b>SRF 07 1996</b>
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%		Percentage
Principal	8,686	267,261	2,970	8,084	20,454	23,500	9,889	1,993	2,707	30,456	376,000		Principal
Interest	1,439	44,291	492	1,340	3,390	3,894	1,639	330	449	5,047	62,312		Interest 3%
Gross Principal and Interest	10,125	311,552	3,463	9,424	23,844	27,394	11,528	2,323	3,156	35,503	438,312		Gross Principal and Interest
Reserve Interest Income	(30)	(924)	(10)	(28)	(71)	(81)	(34)	(7)	(9)	(105)	(1,300)		Reserve Interest Income
Net Debt Service	10,095	310,628	3,452	9,396	23,773	27,313	11,493	2,316	3,146	35,398	437,012		Net Debt Service
<b>Net Debt Service to Communities</b>													
for Existing Debt	51,564	945,305	10,004	27,225	68,887	124,537	58,869	6,711	9,117	183,905	1,486,125		
<b>Subtotal SRF</b>	51,870	948,316	10,032	27,303	69,083	125,217	59,220	6,730	9,143	185,011	1,491,925		<b>Subtotal Debt Service SRF</b>

## Summary

# Wastewater Reclamation Authority Improvements FY2014+

Col. 1                      2                      3                      4                      5                      6                      7                      8                      9                      10                      11                      12                      13

	TOTAL ESTIMATED COST	COST THROUGH F12	REVISED ESTIMATE F13	TOTAL ESTIMATED COST THROUGH	COST FOR SIX-YEAR PERIOD	RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD						COST BEYOND F19
						F14	F15	F16	F17	F18	F19	
<b>Expenses, detail on following page</b>	511,416,753	235,246,073	105,987,337	341,233,410	76,450,000	50,320,000	10,060,000	3,540,000	3,965,000	4,395,000	4,170,000	93,733,343
<b>Resources:</b>												
Beginning Balance	0	0	40,893,398	0		8,513,338	4,875,000	(330,000)	(5,000)	(5,000)	(330,000)	0
Interest Earnings	3,487,056	3,338,232	58,787	3,397,019	90,037	10,037	10,000	15,000	15,000	20,000	20,000	0
Renewal & Replacement Fund	1,350,300	1,350,300	0	1,350,300	0	0	0	0	0	0	0	0
Communities	38,176,534	12,376,534	3,300,000	15,676,534	22,500,000	3,500,000	3,600,000	3,700,000	3,800,000	3,900,000	4,000,000	0
Future Funding	89,767,144	0	2,945,176	2,945,176	13,088,625	11,993,625	1,095,000	0	0	0	0	73,733,343
Bond Proceeds	74,129,286	73,399,052	730,234	74,129,286	0	0	0	0	0	0	0	0
SRF Drawdowns	272,681,635	181,743,705	66,214,930	247,958,635	24,723,000	24,723,000	0	0	0	0	0	0
Other	31,494,798	3,931,648	358,150	4,289,798	7,205,000	6,455,000	150,000	150,000	150,000	150,000	150,000	20,000,000
<b>Total Resources</b>	<b>511,086,753</b>	<b>276,139,471</b>	<b>114,500,675</b>	<b>349,746,748</b>	<b>67,606,662</b>	<b>55,195,000</b>	<b>9,730,000</b>	<b>3,535,000</b>	<b>3,960,000</b>	<b>4,065,000</b>	<b>3,840,000</b>	<b>93,733,343</b>

**Wastewater Reclamation Authority  
CIP Spending by Project and Category**

WRA 2014

<u>Expenditures from CIP sheets</u>		2013	2014	2015	2016	2017	2018	2019	subtotal Spending
<u>WRA Projects - Expansion Category</u>									
85 Ph 24	Four Mile Interceptor Ext.	\$ 1,688,370.0	\$ 700,000.0						\$ 2,388,370.0
97 Ph 23	Four Mile Interceptor	250,019.0							250,019.0
82 Ph 13	WDM Outfall	149,298.0							149,298.0
92 Ph 18	WDM Outfall Ext.	2,945,472.0							2,945,472.0
99 Ph 19	Mud Creek	12,175,286.0	6,000,000.0						18,175,286.0
100	Corridor Preservation	65,668.0	\$ 50,000.0						115,668.0
103 b	Southern Tier Improvements								-
	Expansion Funding Ttl	\$ 17,274,113.0	\$ 6,750,000.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,024,113.0
<u>WRA Projects - SW Area Div. Category</u>									
81 P21,22	SW Area Diversion Project	18,764,442.0	\$ 13,600,000.0	\$ 3,300,000.0					35,664,442.0
103 a	Southern Tier for SW ADF	9,547,573.0	\$ 6,580,000.0						16,127,573.0
	SW Area Funding Ttl	\$ 28,312,015.0	\$ 20,180,000.0	\$ 3,300,000.0	\$ -	\$ -	\$ -	\$ -	\$ 51,792,015.0
<u>WRA Projects - Core Category</u>									
86 Ph 17	DM River Outfall / Main Outfall	\$ 29,964,840.0	\$ 7,400,000.0						37,364,840.0
87 Ph 17	CSSS Facility	17,600,000.0	3,750,000.0						21,350,000.0
88 Ph 25	Ingersoll Run CSO	15,243.0	15,000.0						30,243.0
74 Ph 1	Digester Improvements	5,355,230.0	2,530,000.0						7,885,230.0
93 Ph 25	Flow Monitoring Seg 3	359,555.0							359,555.0
	Flood Mitigation at WRF (grant funded)		4,300,000.0	3,000,000.0					7,300,000.0
104 I Jobs	Equalization Basin Improvement	116,494.0	\$ 310,000.0						426,494.0
80 P4	Westside Basin Interceptor Seg 2								-
		\$ 53,411,362.0	\$ 18,305,000.0	\$ 3,000,000.0	\$ -	\$ -	\$ -	\$ -	\$ 74,716,362.0
		2013	2014	2015	2016	2017	2018	2019	
<u>WRA Plant Projects - Annual Community Contributions</u>									
69	Facility Plan update	\$ 250,000.0	\$ 150,000.0	\$ 125,000.0	\$ 125,000.0	\$ 125,000.0	\$ 125,000.0	\$ 125,000.0	1,025,000.0
77	Power Generation System	291,536.0	675,000.0			325,000.0	650,000.0		1,941,536.0
78	Facilities Rehabilitation	244,813.0	250,000.0	250,000.0	200,000.0	200,000.0	200,000.0	200,000.0	1,544,813.0
79	Special Projects (grant funded)	1,005,000.0							1,005,000.0
83	Sewer Maintenance Contracts	144,729.0	250,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	1,144,729.0
91	Small CIP & Studies	300,000.0	50,000.0	40,000.0	30,000.0	30,000.0	30,000.0	30,000.0	510,000.0
96	Transition Costs	37,886.0							37,886.0
98 & 106	Plant Projects, including Eq. Rep	4,715,883.0	\$ 3,710,000.0	\$ 3,195,000.0	\$ 3,035,000.0	\$ 3,135,000.0	\$ 3,240,000.0	\$ 3,665,000.0	24,695,883.0
		\$ 6,989,847.0	\$ 5,085,000.0	\$ 3,760,000.0	\$ 3,540,000.0	\$ 3,965,000.0	\$ 4,395,000.0	\$ 4,170,000.0	\$ 31,904,847.0
	Revised Estimate for F13	\$ 105,987,337.0							
	2014	\$ 50,320,000.0							
	2015		\$ 10,060,000.0						
	2016			\$ 3,540,000.0					
	2017				\$ 3,965,000.0				
	2018					\$ 4,395,000.0			
	2019							\$ 4,170,000.0	
	Summary of Costs, Six-Year-Period								\$ 76,450,000.0